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Intermodal Intelligent Systems™

modular scalable infrastructure systems

GreenBox™: Transforming the Future of Intelligent Infrastructure

A New Global Approach to Deployable Intelligence

GreenBox™ - Beyond Mil-Spec™ is a new class of global infrastructure: a high-value, highly secure international transport framework that functions as a renewable-energy engine, an advanced materials system, a micro-AI compute node and thermodynamic compute research facility, and a maritime asset recognized under international treaty. It presents as an ISO container, yet operates as a mobile, self-powered, adaptive transformer capable of shifting seamlessly between long-haul voyages, stationary grid-independent deployment, and dense processing environments.

Engineered with next-generation materials, autonomous thermal-to-electric conversion, and fully sensorized structural components, each GreenBox™ behaves as a sovereign micro-infrastructure unit. It generates its own power, regulates its thermal and vibrational fields, captures high-value environmental and operational telemetry, and participates in decentralized compute and communications meshes—whether positioned on a pad in the United States or crossing the Pacific as a secure transport instrument.

This architecture establishes a new asset class:
a renewable, AI-driven, internationally recognized transport instrument eligible for 100% bonus depreciation, 40% Investment Tax Credits through U.S.-content certification, and operational revenue designed to achieve an approximate 14.25% tax rate under current US law.

It is simultaneously an energy system, a data system, a high-security transport system, and an AI node—designed to transform, adapt, and generate value across borders and operational modes.

The pages that follow outline how: the platform is manufactured, it qualifies for federal incentives, and integrates into multi-container ecosystems supportint Pediatric-Disease and Long-COVID imaging and research efforts.

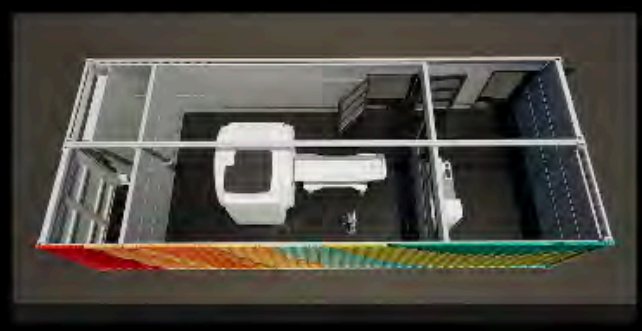
GreenBox™ Bespoke Containers

GreenBox™ - Companion Container Sets

Each GreenBox Companion Container Set combines two GreenBox Premium Intermodal Containers (a Port Model and a Starboard Model) into a unified 16′ × 40′ modular suite. These precision-engineered environments are reconfigurable, self-powered, and purpose-built for clinical, research, and operational integration. Each suite type serves a distinct function within the ScanPort Pod ecosystem, enabling a seamless flow from human arrival to digital insight.

Digital Scan Suite

Purpose-built for high-precision digital imaging. Houses advanced digital modalities in a climate-optimized, vibration-stabilized environment. Integrated shielding, AI-calibrated power systems, and energy recapture maintain operational stability and data integrity.



Facility Convenience Suite

A functional core for on-site operations — including staff workspace, secure storage, and adaptable support areas. Modular partitions allow rapid reconfiguration for specialized scanning or research needs.

Reception | Conference Suite

The human interface of the ScanPod. Provides client reception, consultation space, and interactive visualization zones for real-time scan review or specialty conferencing.

Data | Immersion Suite

Serves as the data intelligence hub — aggregating, processing, and visualizing scan data through immersive displays. Equipped with quantum-secure storage nodes and localized Digital Intelligence processors for real-time learning.

Global Connection Suite

The communication and coordination nucleus. Hosts secure international data routing, cloud relays, and encrypted telepresence infrastructure — connecting every ScanPod™ to the broader HGVS | O|Zone global network.

The premium GreenBox™ - Beyond Mil-Spec class is built upon an advanced 40' ISO Intermodal Container engineered for modular adaptation. Each base unit can be commissioned in a Port or Starboard configuration, designed to function independently during maritime transit yet interlock seamlessly once landed to form a Companion Container Set, when stationary.

During transit, every GreenBox™ retains its full cargo and service bay functionality, with major structural, environmental, and digital systems. When stationary, additional features may be added — such as interior furnishings, cabinetry, fixtures, and appliances.—enabling GreenBox™ to adapt to mission-specific requirements while maintaining its classification as an instrument of international traffic.

A standard Companion Container Set unites two GreenBox™ Bespoke Containers in a 16' x 40' configuration, creating a high-performance modular suite that supports advanced technical, process, or operational use.

This paired architecture enables flexible scaling: multiple Companion Sets can be combined to form larger operational environments, each maintaining independent power generation, environmental control, and DigitalTwin™ network functionality. Whether deployed as part of a ScanPort™ Pod, research installation, or mobile command facility, the Port and Starboard GreenBox™ models together establish a self-sustaining, intelligent workspace that transitions fluidly between maritime and terrestrial operations.

Benefits Available to US Purchasers

Recent Economic Development Incentives
Recent changes in U.S. law have significantly expanded incentives for American purchasers investing in advanced manufacturing, renewable "energy storage technologies", and artificial-intelligence infrastructure. These measures—originally tailored to corporate taxpayers—now extend meaningful incentives to high-income individuals and family offices when structured properly ("US Beneficial Owners").

In parallel, federal tax rules governing exports of services and intellectual property have been modernized, enabling qualified individuals to access significantly reduced tax rates on three categories of foreign-derived income—benefits once reserved for major U.S. corporations under the 2017 tax reforms.

Each bespoke GreenBox™ commissioned under the Premium Beyond-MIL-SPEC Class includes an integrated suite of systems that far exceed conventional ISO specifications. Standard configuration encompasses a renewable-energy production and storage plant, an AI micro-data center, quantum-secure communications, global DigitalTwin™ integration, and protective and security features designed for high-value cargo, critical research missions, and strategic deployments. This defensive infrastructure—reinforced nanosteel framing, EMP shielding, anti-microbial nano-coatings, and ballistic-resistant composites—ensures resilience across military, maritime, and industrial applications.

GreenBox is designed to provide both a structural framework and an operational platform to incorporate these incentives into the generational weatlh build plans of US Beneficial Owners. These incentives include:

100% Bonus Depreciation
High-income U.S. taxpayers may deduct 100% of the cost of a GreenBox™ commissioned and contracted before December 31, 2025, under IRC § 168(k). A qualifying purchaser may offset approximately 37% or more of 2025 federal income tax liability (exclusive of state and local taxes) with this accelerated depreciation, provided a minimum 10% contract deposit is made prior to year-end 2025.

40% Investment Tax Credit
Each Premium GreenBox™ Beyond MIL-SPEC Class Intermodal Container incorporates GreenTransform™ energy-storage technology qualifying as "energy storage technology" under IRC § 48(a)(3)(A)(ix). This increases the base ITC from 6% to 30%. Because this Class is manufactured in India using ≥ 40% U.S.-made components, an additional 10% domestic-content bonus applies under IRC § 48(a)(14), for a total 40% investment tax credit.

Net CFC Tested Income (NCTI) under IRC §§ 951A, 250
When revenue attributable to GreenBox™ maritime activity is structured through a properly classified Controlled Foreign Corporation ("CFC"), the U.S. Beneficial Owner may be able to reduce the effective U.S. tax rate on such income to approximately 14.25% beginning in 2026.
This outcome depends on:

- electing the required U.S. entity classification (e.g., a § 962 election for an individual owner), or
- holding the CFC through a U.S. corporation eligible for the § 250 deduction, which applies to certain categories of foreign-sourced income. These provisions operate after determining that the revenue is foreign-sourced and not U.S.-effectively-connected—an analysis supported by the GreenBox™ platform's status as an instrument of international maritime commerce under global treaty frameworks and their U.S. implementations.(Professional advisors must make the final determination based on specific facts and governing law.)

GreenBox™ DigitalTwin Ecosystem
Each GreenBox™ includes a single integrated DigitalTwin system that serves two purposes:
Internal Operational Twin - Manages the container's on-board systems—thermal capture, electrical generation, vibration and load monitoring, structural health, sensors, and other operational controls. This preserves the GreenBox™ as a unitary instrument for international maritime purposes.

Illustrative Commissioning Impact — Federal Perspective

(Example for a U.S. Beneficial Owner in the 37+ % federal tax bracket; excludes state benefits.)

2025 — Commissioning / Contract Execution	2026 — Delivery / Placement in Service	Combined Federal Benefit (2025–2026)
100% Bonus Depreciation applied to average $1,000,000 commissioning buildout	40% Investment Tax Credit (ITC) applied to eligible $1,000,000 basis	Approximate combined federal incentive:
Estimated federal tax offset ≈ $ 408,000	***Estimated federal tax offset ≈ $ 400,000***	**$ 808,000**

Illustration only. Actual results depend on individual tax circumstances and final commissioning costs.

IRC § 50(c) reduces basis only for taxpayer-installed § 48 "energy property." A manufactured unit that qualifies for the Domestic-Content ITC is not subject to this reduction; its full basis remains depreciable.

Income generated by a GreenBox™ during international or maritime operations—including its transport and data services conducted while at sea or in port—may qualify as foreign-sourced income. When properly structured through a Controlled Foreign Corporation (CFC), such income may be subject to an effective U.S. federal rate of approximately 14.25 percent.

This summary is for informational purposes only and does not constitute tax or legal advice. Purchasers should consult qualified U.S. tax counsel to confirm applicability to their individual circumstances.

IIS GreenBox: Overview

GreenBox™: The Future of Intelligent Intermodal Cargo Containers

GreenBox represents a revolutionary advancement in intermodal cargo container technology, engineered to transform the way high-value and environmentally sensitive goods are transported globally. Designed for both transit and stationary operations, GreenBox integrates renewable energy generation, advanced thermal management, and environmental protection features—creating a highly adaptable, intelligent ecosystem rather than a conventional container.

Core Structure and Materials

GreenBox begins with a standard 40-foot ISO intermodal frame that supports thermal energy extraction, storage, management and electrical production with enhanced functionality. The outer structure incorporates nanosteel walls, floors, and roof panels, reducing weight without compromising strength. Specialized blast-resistant coatings add resilience to mechanical stress and kinetic impact, ensuring cargo safety and continuous energy operations even under extreme conditions.

Both exterior and interior surfaces are finished with antimicrobial nano-coatings that extend lifespan and maintain cleanliness—essential for high-end and sensitive cargo applications.

Renewable Energy Integration

At the heart of the GreenBox design is the generation, storage, and efficient use of renewable energy. Roof-mounted solar panels, protected by a durable transparent layer, ensure both energy production and weather resistance. Beneath the panels, graphene heat exchangers capture excess solar heat (BTUs) which are channelled to internal small modular reactors ("SMRs")—advanced solid-state thermal batteries.

This phase change-based energy storage system is a key component in GreenBox optimizing power use in both transit and stationary modes, storing solar thermal energy during daylight hours and minimizing fossil-fuel reliance. For U.S. purchasers, these integrated renewable components are designed to qualify for Investment Tax Credits (ITC) and 100% bonus depreciation under current renewable-energy incentives.

Advanced Thermal Battery System

GreenBox's thermal storage network is integrated into its GreenFloor™ module, which connects to nano-graphene heat exchangers in walls and ceiling systems. Fluids carry BTUs from and to GreenTransform™ cassettes containing Phase Change Materials (PCMs) designed to absorb and release BTUs efficiently, maintaining stable internal temperatures across diverse environments—from refrigerated to heated applications, enabling precise temperature regulation to maintain applicable temperatures for sensitive and high-value goods.

Geothermal Integration

When stationary, GreenBox can connect to external geothermal wells enabling bidirectional energy flow—cycling excess heat outward or drawing warmth inward as required.

EMP, Radiation, and Environmental Protection

Beyond efficiency, GreenBox offers comprehensive environmental and electronic protection. Electromagnetic pulse (EMP) shielding protects onboard electronics from extreme events. Radiation and magnetic shielding secures cargo and internal systems from harmful exposure, ensuring stable operations in sensitive environments.

DigitalTwin™ Integration

Every GreenBox operates as a physical extension of its global DigitalTwin, connected through the Dystance™ mesh network. This digital architecture actively manages internal energy generation, storage, and system health while monitoring location, conditions, and performance.

Through the Alliance iii.o Protocol and related frameworks, each container functions as a self-governing digital asset—capable of generating "Digital BTUs" and "Digital kWh," and even operating as a mobile data center or global transaction engine.

Custom Branding

Each GreenBox can be fully customized in exterior design, color, and branding. The structure's advanced coatings support stylized finishes without compromising performance.

Versatile Interior Layout

The modular interior is comprised of a service bay accessible from the rear double container doors. The cargo bay is accessible from the front double cargo bay doors.

The service bay facilitates mechanical operations and integration between roof and sidewall BTU and kWh capture and the SMR thermal storage and temperature management stack in the floor. Electrical generation and storage occurs in the service bay, enabling advancements in Stirling engine and supercritical CO2 microturbine technologies.

Environmental equipment is housed in the service bay facilitating air movement and purification, as well as humidity and temperature control. Fluids heating and cooling controls and equipment, as well as filtering are housed here as well.

Fluid treatment and controls facilitate fluids coursing through advanced nano graphene foam heat exchangers in walls, roof, and floor systems (extraction ecosystem), storing BTUs in SMR PCM cassettes (storage and temperature management ecosystem), to be used to moderate interior temperatures and for electrical production. These are coordinated subsystems managed through the DigitalTwin™ thermal loop logic.

The service bay also houses a secure data centre which facilitates the substantial control and sensory architecture throughout GreenBox while integrating with the embedded mesh computing architecture with GreenFrame™ corner columns. Service bay data centre focuses on GreenBox operations, while corner column functionality may be engaged for specialty optimization, research and thermodynamic computing.

Data centre activities also facilitate global communication systems and management of the antenna array within the outer triangle of GreenFrame horizontal rails.These antennas facilitate global connectivity while remaining fully protected within the GreenFrame structure, preserving ISO exterior profiles.

The cargo bay represents a configurable space to enable multi-tenant cargo services. The floor system facilitates reconfiguration of discrete securable vaults with the cargo bay. Specialized floor and wall panels within the cargo bay, enable space specific temperature and humidity controls, lighting and service worker communications.

Security and Monitoring Systems

Each GreenBox can be equipped for continuous real-time monitoring via its DigitalTwin interface. Environmental sensors track temperature, humidity, and air quality, while motion and intrusion systems maintain asset security.
Communications integrate terrestrial and satellite links, as well as ionospheric and legacy frequency based communications, ensuring full global visibility and control during both transit and deployment.

Beyond MIL-Spec Reinforcement

Premium GreenBox Beyond Mil Spec units are designed to provide advanced ballistic and blast protection, as well as a range of protections for exterior and interior exposures including radiation, microwave, etc. GreenShield™, the protective nanomaterial framework embedded across floor, wall, and roof systems, is a framework included within these GreenBox containers which use advanced nano materials to achieve client objectives.

Such specifications make GreenBox ideal for defense and law-enforcement applications requiring secure transport and resilient operations.

Maritime Operations

From its first voyage onward, a GreenBox™ is treated as an instrument of international traffic under long-standing maritime conventions. Its internal DigitalTwin, real-time telemetry, atmospheric and vibration monitoring, and encrypted maritime communications align with treaty-recognized transport functions that persist regardless of location. Even when operating in a stationary mode, it continues to perform maritime-linked activities and remains fully capable of immediate redeployment, thereby preserving its maritime identity. In practice, a GreenBox™ functions as an active maritime asset for its entire life cycle—whether afloat, in transit, or temporarily positioned ashore.

GreenBox redefines what a container can be—a comprehensive platform for intelligent logistics, renewable energy, and digital operations. Designed for both transport and stationary use, it merges security, flexibility, and sustainability into a single modular system.

“Underlying these capabilities is the GreenBox™ DigitalTwin — an embedded intelligence system that governs energy, sensors, environmental fields, and global network coordination. The next section provides a concise overview of this architecture.”

GreenBox™ DigitalTwin™ Architecture

GreenBox™ DigitalTwin Ecosystem
The GreenBox ecosystem is anchored by a sophisticated, multi-layered DigitalTwin structure that unites both global and internal intelligence. Each GreenBox™ contains its own internal DigitalTwin, a self-governing AI model that manages sensors, actuators, and control systems. This internal twin communicates continuously with its global DigitalTwin redudant nodes, which oversee coordination across the entire GreenBox™ fleet or Pod. Together, they form a distributed intelligence network that extends from the physical hardware to a planetary digital mesh.

Beyond these core twins, other specialized DigitalTwins may operate within a GreenBox to facilitate dedicated processes—ranging from client-specific analytics, AI training environments, and data sovereignty enclaves to autonomous maritime, medical, or financial functions. These embedded twins act as independent cognitive modules within the broader GreenBox™ architecture, each executing unique tasks while adhering to shared Protocols and governance standards.

Global DigitalTwin
The global DigitalTwin represents the digital embodiment of each GreenBox—a dynamic, continuously evolving model that integrates structural, operational, and environmental data in real time. Acting as a command and orchestration layer, it ensures coherence and adaptability across GreenBox™ networks operating in transit or stationary mode.

Key Functions of the Global DigitalTwin

1. Configuration and Initialization

Defines each GreenBox's structural design, sensor mapping, and operational profile. Every physical unit is built as a manifestation of its digital blueprint.

2. Protocol Management and Adaptation

Maintains and updates the operating Protocol that governs behavior, security, and energy management across all GreenBoxes.

3. Centralized Data Aggregation and Analytics

Aggregates data from internal systems, performs predictive analysis, and guides updates to optimize performance, resilience, and energy flow.

4. Inter-Container and Pod Coordination

Facilitates communication and load-sharing among GreenBoxes™ in a Pod. For example, a unit under thermal stress may signal others to adjust energy balance or environmental conditions.

Internal DigitalTwin
Each GreenBox includes an internal AI DigitalTwin responsible for local monitoring, automation, and control. It interprets global Protocol directives in real time, making autonomous decisions about internal systems such as climate, security, communications, and compute operations.

This twin also interacts with embedded DigitalTwins belonging to client systems or hosted applications—such as medical scanners, AI inference nodes, or financial transaction engines—allowing the GreenBox™ to function as a composite platform for multiple concurrent processes.

Interaction of Global and Internal DigitalTwins
In fleet or Pod configurations, global and internal twins collaborate continuously:

1. Protocol Dissemination and Synchronization

Global updates cascade into local twins, aligning operational behavior across all containers.

2. Cooperative Operations and Resource Sharing

Twins negotiate energy use, compute load, and data throughput to ensure optimal performance.

3. Pod-Level Analytics and Optimization

Aggregated data enables continuous refinement of performance parameters and predictive maintenance.

4. Inter-Pod Coordination

Global DigitalTwins across Pods coordinate at a planetary level for logistics, maritime routing, or data operations.

IGX™ Pod Decentralized Autonomous Organization (DAO)
Both global and internal DigitalTwins operate within the IGX Pod DAO, a secure, encrypted data-interchange mesh in which each GreenBox functions as a verified node.

The DAO framework provides governance, consensus, and transaction validation for all data and energy exchanges—ensuring operational autonomy, auditability, and compliance across jurisdictions.

The DigitalTwin architecture transforms each GreenBox™ from a static container into a continuously operating, intelligent system. Global-level twins determine configuration, coordination, and fleet-wide strategy, while internal and embedded twins manage on-board sensors, energy systems, environmental fields, and operational processes. Together they maintain a persistent layer of intelligence that spans oceans, ports, and client environments—allowing each GreenBox™ to function seamlessly in maritime operations, global commerce, and client-specific digital ecosystems across its full life cycle.

Intelligent Commerce at Sea and Beyond

GreenBox™: Earning While in Motion

Each IIS GreenBox™ is more than a vessel for goods—it is a self-governing commercial instrument. While in motion, every container operates as a living platform for commerce, computation, and research, generating continuous streams of data, power, and revenue. Like a yacht with a skilled crew, each GreenBox™ travels with its own digital and mechanical staff—the DigitalTwin™ network, onboard systems, and embedded AI—all working to create value rather than consume it. The following categories illustrate the range of potential revenue domains accessible to an Owner or Operator during maritime and overland transit.

1. Freight & Logistics Operations

- Premium Charter and Carriage Revenue: Elevated freight income derived from advanced climate control, encrypted communications, precision geolocation, and verified cargo integrity. GreenBox™ units command higher carriage rates for high-value or sensitive goods moved under secure and traceable conditions.
- Energy-Offset Credits: Onboard generation reduces the energy demand normally supplied by the host vessel, rail, or carrier — creating measurable cost savings or transferable credits.
- Reinforced-stack or bond-beam structural-rating licensing that reduces insurance exposure.
- Automated manifest synchronization and customs data exchange with ports and carriers.

2. Compute, AI & Digital Services

- Runtime access to onboard GPU/CPU clusters for distributed or federated workloads.
- Secure edge-processing for privacy-sensitive AI, identity generation or quantum-key workloads.
- Embedding activity — authorized digital operations conducted under international maritime jurisdiction.
- Continuous-learning and AI-training services utilizing anonymized voyage data.
- DigitalTwin™ synchronization and subscription-based analytics.
- Specialized model training nodes.
- Custom datasets development and distribution.
- Secure onboard storage revenue, trip or time based.

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3. Data, Telemetry & Sensor Commerce

- Sale or subscription of environmental and motion telemetry streams (vibration, GPS, temperature, humidity).
- Inter-Box Cooperative Networks: Telemetry and data exchange among GreenBoxes™ for distributed awareness, safety optimization, and fleet-level analytics.
- Subscriptions for IoT sensors attached to cargo.

4. Communications & Network Integration

- Adaptive-spectrum packet streaming: Quantum secure bandwidth to adjacent nodes and vessels.
- Secure maritime-mesh and satellite-relay services for governments and commercial fleets.
- Distributed precision-time synchronization for fleet navigation systems.

5. Research & Scientific Operations

- Sponsored or contracted environmental, biomedical, or materials-science studies performed in dynamic transit conditions.
- Oceanographic, atmospheric, and environmental monitoring partnerships.
- Carbon-credit validation and offset-measurement services.
- Contract-based research with universities and other research laboratories.
- Thermodynamic & Quantum Research: Use of transit-phase entropy data to support computing and AI.
- Advanced Materials Research and expermentation.

6. Insurance, Certification & Risk Management

- Parametric trigger data collection and distribution.
- Environmental and clean-zone certification revenue.
- Continuous structural-integrity monitoring and certification reporting.

7. Education, Media & Cultural Deployment

- Immersive production, film, or simulation rendering in maritime environments.
- Brand collaboration: Revenue from joint marketing or IP usage.

8. Environmental & Energy Commerce

- Sale or credit of surplus solar, thermal, or kinetic energy produced in transit.
- Carbon-credit, digital BTUs, and digital kWh trading and certification revenue streams.
- Revenue from environmental metrics for research purposes.

9. International Transacting & Entropic Commerce

- International Contracting: Execution of digital contracts, DAO governance actions, and automated financial settlements.
- Digital Genesis Operations: Controlled “birthing” of Digital Intelligences or DigitalTwin™ entities under international maritime registration.
- Weather and Environmental Intelligence: Cooperative collection and sale of meteorological and oceanic data among GreenBox™ fleets.
- Entropy Stream Generation: Capture and vectorization of random environmental forces — wind, wave, vibration, and heat — for certified entropy pools and quantum-key generation.

These integrated activities redefine ownership economics. The GreenBox™ does not idle between ports or wait for instructions; it continues to compute, communicate, harvest energy, and transact—turning transit itself into an earning period. Each voyage refines its data models, expands its digital service history, and builds asset intelligence that compounds in value over time. This self-funding behavior is enabled by its DigitalTwin™ infrastructure, which supervises, optimizes, and records every operation. The following pages detail how the DigitalTwin™ framework manages these functions—linking each Owner to a fleet of intelligent, revenue-producing assets operating in continuous international commerce.

More than just transportation ...

IIS GreenBox: An Intelligent Shipping Container and Digital Transformation Catalyst

IIS GreenBox is not just an advanced shipping container; it's a revolutionary tool for Digital Transformation across a wide range of industries. Engineered for high-value cargo, this intelligent intermodal container combines cutting-edge technology with innovative design to create a highly adaptable solution.

At its core, GreenBox integrates a DigitalTwin framework, enabling real-time monitoring and control, processing and as an international transaction engine, extends its capabilities far beyond transportation.

When stationary, it may transform into a powerful hub for health scanning, diagnostics and treatment, innovation health, research, manufacturing, command control and other advanced activities.

Key Features of IISL GreenBox:

1. DigitalTwin™ Integration

- The core DigitalTwin of each GreenBox is paired to redundant global DigitalTwins as virtual replicas of the container's current condition, enabling global operations and environment in real-time. Additional DigitalTwins facilitate the interests of a variety of stakeholders with content and operations onboard the GreenBox. This enables organizations to monitor container location, internal conditions (temperature, humidity, vibration), and security through advanced IoT sensors and Thread network. The onboard DigitalTwins integrate with their respective global DigitalTwins through a quantum encrypted mesh network providing detailed data analytics that optimize performance, reduce risks, and ensure safety of high-value cargo, as well as other activities.

2. Seamless Digital Transformation - Stationary Mode:

- Once GreenBox arrives at a stationary location, GreenBox continues to provide a fully equipped digital workspace. Whether used for scanning, innovation hubs, process support or data processing, GreenBox's intelligent infrastructure supports myriad activities.
- In healthcare, GreenBox may support sophisticated scanning devices such as MRI or CT scanners, seamlessly integrated with its built-in climate control and renewable energy management systems. The DigitalTwin infrastructure facilitates operational data, ensuring peak performance for sensitive equipment and providing remote diagnostic support.
- For innovation and R&D, GreenBox can function as a modular innovation lab or a command centre for public or private operations. Its robust data infrastructure and energy-efficient systems make it ideal for use in tech development, AI training, or product prototyping.

3. Energy Efficiency and Renewable Power:

- Integrated with solar panels, graphene battery storage, and thermal energy capture, storage and production systems, GreenBox operates independently during transit and stationary periods. When in stationary mode, its stored energy can power essential functions or be integrated into local geothermal energy systems. This ensures the container can maintain operational efficiency while reducing carbon emissions and energy costs.

4. Adaptability Across Sectors:

- IIS GreenBox is designed to cater to a broad spectrum of industries. In addition to healthcare, public services and innovation fields, it can be deployed in emergency response operations, data centers, or even as smart classrooms. Its modular design and advanced digital infrastructure make it highly adaptable for various applications, from healthcare to high-tech research.

"A Transformer Beyond Transport"

Born of maritime engineering and global logistics, IIS's GreenBox™ redefines the boundaries between transport, infrastructure, and intelligence. Designed to navigate oceans and ports as confidently as it operates on land, it evolves from a vessel of commerce into a self-sustaining digital platform.

Once stationary, its embedded renewable energy systems, AI frameworks, and DigitalTwin connectivity transform it from a carrier of goods into an operational node—capable of computation, communication, research, or care delivery, as well as continuing its maritime duties.

Rooted in the traditions of seaborne trade yet advancing into the era of intelligent infrastructure, GreenBox™ remains a living participant in global maritime and digital ecosystems, continuously learning, adapting, and serving as both infrastructure and intelligence wherever it is placed.

In stationary mode, the GreenBox™ continues to perform functions recognized under international maritime conventions—monitoring conditions, managing cargo-equivalent data streams, and maintaining readiness for redeployment. These activities preserve its status as a single article of international transport, not a fixed domestic asset. Stationary operation is simply another mode of maritime commerce.

IIS GreenBox: Perspectives

Acquisition

Overview

Each GreenBox is a bespoke 40' ISO Intermodal Container with embedded modular, scalable systems designed to support advanced technological operations, including advanced AI, data processing, global transacting and real-time communications, in a framework designed to capture and store solar energy converting it to thermal and electrical forms.

As an advanced instrument of international commerce it is designed to convey high-value cargo in a secure and continuously geolocated fashion, while enabling a range of revenue generating activites during international transit. If transitioned to domestic operations, GreenBox may continue to facilitate maritime operations while opening new revenue channels, including cutting-edge data and research capabilities through its flexible design and robust infrastructure.

Purchase

US high income purchasers may find commissioning the creation of a premium GreenBox™ - Beyond Mil-Spec ISO Intermodal Container a unique and interesting opportunity.

It begins by signing a Commissioning Order and tendering a 10% downpayment. Delivery is sheduled for 2026 and ownership transfers on its maiden voyage, as it is "placed in service".

Similar to commisioning a bespoke sports car, private yacht or building a custom house, the owner selects a series of options as construction proceeds.

Each GreenBox™ Intermodal Container is designed to generate revenue from its christening and years beyond, but not from just international shipping. It is designed to introduce the owner to a broad range of advanced AI, data, research, finance, insurance, international commerce and entropy revenue streams.

Benefits Start Now ...

For high income US Purchasers, the unique features of a premium GreenBox™ Beyond Mil-Spec™ class ISO Intermodal Container provides myriad opportunities. When engaged in international transit, a wide variety of international revenue opportunities may become available. Structured properly, US owners may benefit from tax rates as low as 14.25% on their international revenue.

US high income purchasers may benefit from federal incentives to support this new form of hybrid AI related thermal storage and processing, qualifying for a 40% investment tax credit when the GreenBox™ is launched in 2026, but more importantly the 100% bonus depreciation, offsetting 2025 income, *if Commissioning Order and 10% deposit are tendered before December 31, 2025.*

GreenBox™ may be viewed as an opportunity to create or expand generational weath. The framework for US Owners of GreenBox™ Intermodal Containers is designed to benefit from tax-fee capital gains through Qualified Opportunity Zones and Qualified Special Purpose Corporations. Owning a GreenBox™ enables a US Owner to participate in various economic development programs sponsored in the US and globally under the O|Zone™ Initiative and its sponsored ecosystems, such as ScanPort™.

A GreenBox™ owner may contract with a GreenBox™ services firm to facilitate international operations. US Operations may benefit from establishing an O|Zone™ Infrastructure Business firm to enable US owner to offset 100% bonus depreciation and GreenBox™ financing expenses against the US Owner's other business income.

Explore the Voyage ... Considering Commissioning Your First GreenBox™!

GreenBox™ shipped from India. FOB Origin: First cargo conveyance pays shipping cost, and assumes responsibility for container and goods when departing from Foreign Trade Zone, as first user. Purchaser assumes title during trans-Pacific transit. Purchaser executes binding contract with minimum 10% down payment upon purchase to enable 100% bonus depreciation for 2025. Investment tax credit is expected to be applicable when "placed in service" in transit in 2026.

Properly Structured ...

O|Zone™ Framework for U.S. Purchasers
A U.S. purchaser commissioning one or more GreenBox™ units may benefit from establishing a structured business platform to manage ownership, operations, and long-term optimization of their new maritime enterprise.

For illustration, the purchaser—referred to as the Beneficial Owner—is assumed to be a high-income individual or family office (irrevocable trust).

The O|Zone™ Initiative provides an optimized sequence of steps to assist Beneficial Owner in structuring participations:

1. **O|Zone Infrastructure Business (OIB)**
The OIB serves as the principal U.S. entity through which the Beneficial Owner commissions, acquires, and directs bonus-depreciation-eligible assets such as the GreenBox™. This structure provides operational oversight and enables the Beneficial Owner to meet federal requirements for active participation under the passive-activity and at-risk rules.

- Preferred Jurisdiction: Wyoming is the preferred state of organization due to its absence of state income tax, strong asset-protection statutes, and digital-asset-friendly regulatory framework.
- Formation: Establishing an OIB in Wyoming is straightforward and cost-efficient, with numerous corporate service providers available to manage annual filings and provide registered offices or administrative support.
- Legal Form: The OIB is typically formed as a pass-through LLC, or optionally as a Series LLC where multiple GreenBox™ assets are held in separate series. The beneficial interest in each GreenBox™ is allocated to the LLC or its respective series, both of which report as pass-throughs to the Beneficial Owner.
- Tax Efficiency: This structure enables depreciation, loan interest, and operating expenses associated with the GreenBox™ to flow directly through to the Beneficial Owner's personal tax return or family office trust, as applicable.
- Active Participation Requirement: To satisfy federal participation standards, the Beneficial Owner should spend more time in the Infrastructure Business than any other individual, with at least 100 hours per year documented. This ensures that the OIB's earnings or losses may be consolidated with the Beneficial Owner's other business income for federal tax purposes.

By serving as both a commissioning and operational entity, the OIB forms the foundation for the Beneficial Owner's entry into international maritime operations, while aligning with the incentive frameworks of the O|Zone™ Initiative.

2. **O|Zone Infrastructure Services SLLC (OISS)**
The OISB serves as the operational counterpart to the Infrastructure Business. It coordinates day-to-day logistics, service income, and contract operations associated with the GreenBox™ fleet, both in domestic and international contexts. The OISB provides a structured platform for receiving revenue streams, entering into service agreements, and maintaining operational compliance under Beneficial Owner's direction.

- Revenue Function: The GreenBox™ is designed to generate income while in transit—through its maritime, research, and energy functions—and when stationary, serving as a self-powered digital, research, process, energy and AI data facility. The OISB is the logical entity to receive and manage this revenue, segregating income from the ownership and depreciation activities of the OIB.
- Preferred Jurisdiction: As with the OIB, Wyoming remains the preferred state of organization due to its no-income-tax structure, privacy protections, and digital-asset-friendly legal framework.
- Formation and Role: The OISB may be organized as a stand-alone LLC or as a Series LLC where multiple operational units are managed under common administration. It may also elect to qualify as a Qualified Opportunity Zone Business (QOZB) or a Qualified Small Business Corporation (QSBC), enabling potential capital-gain exclusion and reinvestment benefits over time.
- Tax Optimization: Revenue collected through the OISB may include service income, licensing fees, data revenues, or participation income from companion container operations. Depending on its election and activity type, the OISB can facilitate foreign-sourced income treatment through an affiliated international structure, potentially reducing effective tax rates on qualifying revenue.

Together, the OIB and OISB provide the Beneficial Owner with a dual-entity structure—one for capital asset ownership and another for ongoing operations—allowing each GreenBox™ to function as a complete business ecosystem within the O|Zone™ framework.

3. **Advanced O|Zone™ Capital Structures**
Beyond direct ownership and operational control, Beneficial Owners may elect to integrate advanced capital structures designed to extend tax efficiency and build multi-generational wealth. These entities—such as Qualified Opportunity Funds (QOFs), Qualified Opportunity Zone Businesses (QOZBs), and Qualified Small Business Corporations (QSBCs)—offer distinct advantages when layered strategically with the OIB and OISB.

By combining the OIB (ownership), OISB (operations), and one or more advanced capital entities, the Beneficial Owner establishes a robust platform for tax-advantaged growth, asset protection, and legacy wealth transfer—aligned with the incentive landscape of the O|Zone™ Initiative and modern U.S. economic development policy.

Commisioning a Maritime Asset

Commissioning a GreenBox is not merely the purchase of equipment—it's an undertaking to create a specialized maritime asset, an international "instrument of maritime traffic.".

Each GreenBox™ is engineered to operate within the world's most advanced frameworks for international commerce, designed to generate, manage, store and sustain its own energy and data infrastructure whether at sea, in port, or deployed inland. Its design draws from the same traditions that define ocean-going vessels: autonomy, resilience, and continuous global connectivity.

While conventional containers serve as passive conveyances, GreenBox units are designed to be active participants in global trade. Their integrated energy and digital systems enable continuous operation and communications across oceans and continents. Whether positioned on the upper deck of a carrier or installed within an inland port, each GreenBox maintains an intelligent interface with the maritime ecosystem that launched it.

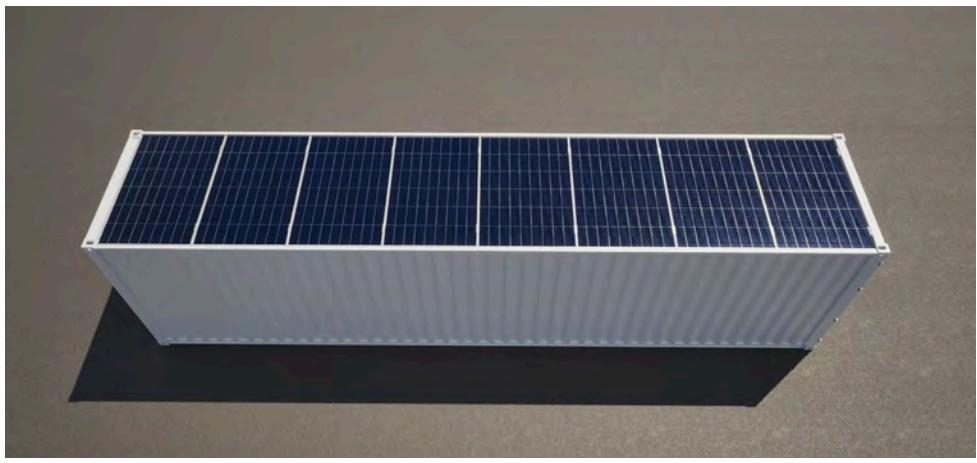
Each GreenBox carries a unique ISO identification and Customs seal that serve as its passport in international commerce. Once certified and marked in accordance with the international Customs Convention on Containers (1972) and the Convention for Safe Containers (1972)—both ratified by the United States and most maritime nations—it gains the right of passage across borders and oceans. These conventions require member states to recognize the container's registration and to admit it temporarily without the imposition of duties or tariffs while engaged in international trade. In effect, that small alphanumeric code affixed to each GreenBox authorizes it to move almost anywhere in the world, establishing its standing as an instrument of international traffic under Admiralty and treaty law.

Within the United States, this international standing carries through under federal law. **The federal government, by ratifying these global conventions, assumed exclusive jurisdiction over the treatment of containers engaged in international commerce.** U.S. Customs law recognizes such equipment as "instruments of international traffic," administered under 19 U.S.C. § 1322(a) and its corresponding regulations. **Federal courts have consistently held that state and local authorities lack jurisdiction to impose property, use, or other taxes on these containers** while they retain that classification. In practical terms, once a GreenBox™ bears its international registration and certification, it becomes **a federally protected asset—recognized under Admiralty and treaty law** rather than subject to state or municipal taxation or licensing schemes.

Even when a GreenBox is domesticated for stationary or U.S. use, its systems are designed to preserve maritime continuity. The onboard communications suite, weather and navigation telemetry, mesh interconnectivity with global container movements and distributed computing functions remain active, linking the container to Admiralty-governed data and trade systems. These continuing activities are designed to preserve its classification as a maritime instrument and sustain its participation in global commerce.

Commissioning a GreenBox begins a relationship between the owner, the fabricator, and an expanding digital network of companion units.

The commissioning process mirrors that of a vessel—design specification, registry, inspection, and launch—culminating in an asset that functions within global commerce as both infrastructure and intelligence. Its operational versatility allows it to generate revenue through energy capture, data processing, environmental telemetry, and digital-twin coordination while sustaining an international character, not solely from cargo transport.



Many of the same functions that generate income while at sea—telemetry, data relay, environmental monitoring, secure contracting, and digital-transaction services—may continue to operate in the United States under the same maritime framework, even while serving domestic purposes, enabling ongoing participation in Admiralty-governed systems.

Through this design, GreenBox owners participate in a modern expression of maritime enterprise: one that transcends geography, merges physical and digital trade, and creates new pathways for international income. It is a vessel for both goods and information—anchored in the traditions of Admiralty, yet built for the era of intelligent commerce.

Owning a GreenBox therefore extends beyond possession of physical equipment—it introduces the owner into a global framework of maritime and federal law. With its certification and continuing international functions, each GreenBox container is designed to operate within an established legal and commercial ecosystem. To fully benefit from that standing, purchasers will wish to consider how their ownership and operational structures align with both the international character of the asset and its domestic applications.

Fabrication

Fabrication - India, ISO, and U.S. Component Integration

In addition to the United States, our preferred fabricators and component suppliers are located in India, a jurisdiction that has quietly become one of the world's most sophisticated builders of advanced intermodal equipment. India offers three attributes that matter enormously for a GreenBox™ Beneficial Owner:

(1) Engineering culture,
(2) Manufacturing stability, and
(3) A legal environment fully aligned with the international container conventions.

India is not merely an advanced fabrication center. It is a country that has spent decades refining its maritime and engineering sectors, and its container manufacturers work hand-in-hand with recognized ISO certification bodies. That relationship matters because a GreenBox™ is not simply "a container with electronics and thermodynamics inside it"—it is a certified ISO intermodal cargo container, and the moment ISO signs off, everything within the shell is legally recognized as part of the container itself.

That certification is what makes the GreenBox™ a maritime asset—not a collection of parts.

Component Integration & U.S. Content Requirements

Because Beneficial Owners intend to claim the 10% Investment Tax Credit bump tied to not less than 40% U.S. components, IIS intends to fabricaate each GreenBox™ using a carefully curated Bill of Materials that meets—and often exceeds—this threshold. In practical terms, that means:

- All U.S.-sourced components are shipped directly to the manufacturing facility under controlled documentation;
- Each component is integrated during fabrication, before ISO inspection;
- The final unit is issued a manufacturer's certificate stating:

"Product of India incorporating not less than 40% U.S.-origin components."

That single declaration accomplishes two things at once:

1. IRS compliance for the 10% ITC uplift, and
2. Customs certainty—because Customs and Border Protection (CBP) evaluates the GreenBox™ only as an ISO-certified intermodal container. Not a kit. Not a composite. Not a "unit with attachments." An ISO container.

Why ISO Certification Controls the Legal Character of the GreenBox™

ISO 1496, ISO 668, CSC safety approvals, and the corresponding national implementing regulations combine to produce a particular legal effect:
the container is the unit.
Not the refrigerator system.
Not the avionics.
Not the energy capture, storage, or computational systems.
Not the buoyancy chambers.
Not the entropic sensors.
Not the onboard DigitalTwin™.

Once the ISO inspector signs the data plate and CSC certificate, the entire apparatus—every welded surface, every embedded cavity, every sensor, every thermal system, every board, every storage array—becomes a single, indivisible maritime instrument for customs law, admiralty law, and tariff purposes.

Exporting, importing, insuring, repairing—none of these activities treat the GreenBox™ as a collection of parts. ISO certification merges it into one unit.

Manufacturing Methodology: Why It Matters for U.S. Beneficial Owners

Our preferred fabricator bends the structural shell, integrates the components, installs all thermal, communications, computational, and entropic-energy systems, and performs the waterproofing, power bus connection, and structural bonding before ISO begins its inspection cycle. That sequencing is intentional.

It ensures the GreenBox™ is certified as-built with all embedded technologies included. That eliminates any suggestion that U.S. Customs should treat internal systems as separate articles of commerce. It also ensures that IIS's final build price reflects a single line-item valuation—the GreenBox™, complete.

GreenBox™ - Technical Specifications Overview

GreenBox™ Beyond Mil-Spec™ Class – Structural & Materials Summary

The GreenFrame™ is the engineered structural core of every GreenBox™ container. It is designed as a high-performance, modular framework that exceeds conventional ISO container tolerances while remaining fully within the dimensional envelope required for CSC and ISO certification. This ensures each GreenBox™ maintains full international interoperability and "instrument of international traffic" status while achieving performance capabilities far above the commercial standard.

1. Structural Framework – Enhanced ISO Core

GreenFrame™ uses an advanced structural envelope that builds upon the ISO 668 form factor.
Reinforced vertical columns, horizontal members, and corner castings are engineered for:

- High tensile strength and torsional stability
- Low-weight nano-alloy performance ratios
- Precision internal chaseways for wiring, fluid transfer, and data conduits
- High-tolerance integration points for modular transformation (stationary ↔ transport mode)

This ensures that the GreenBox™ remains a fully qualified ISO container—even when configured with advanced thermal systems, sensing modules, and high-density computing arrays.

2. Protective Materials – Multi-Layer Resilience Envelope

The Beyond Mil-Spec™ Class does not claim military certification, but reflects a proprietary IIS engineering tier designed to exceed common categories for:

- Ballistic resistance (ceramic composites, nano-fiber backers)
- Radiation and EMI shielding (hybrid nanocomposites, boronized aerogels, internal grounding grids)
- Blast and impact mitigation (polyurea-based external layers, shock-absorbing structural geometry)
- Corrosion and antibacterial protection (graphene-enhanced coatings)

These materials are representative and may evolve as emerging technologies improve weight, energy transfer, and survivability characteristics.

3. Integrated Thermal & Energy Architecture

GreenFrame™ incorporates a distributed thermal-exchange system that supports both stationary and transport mode. Internal surfaces, angled structural members, and embedded pathways enable:

- Thermal-to-electric conversion modules
- Phase-Change Material (PCM) energy storage
- High-efficiency solar integration
- Dynamic heat redistribution for onboard AI systems and imaging suites

This architecture is what qualifies GreenBox™ as a self-powered, renewable-energy platform—not merely a container.

4. Interior Modularity & Companion-Set Compatibility

The structural design allows rapid reconfiguration between:

- High-density compute environments
- Medical imaging suites (MRI/CT/PET-CT compatible)
- Energy-storage and micro-grid units
- Command, communications, and climate-regulated R&D spaces

When paired in companion sets (ScanPod™, DataPod™, EnergyPod™, etc.), wall sections can be removed and reinstalled using the structural interlock system without altering ISO qualification. This preserves the container's ability to transition back to maritime service at any time.

5. International Compliance Envelope

The GreenFrame™ is engineered specifically to maintain:

- ISO dimensional compliance
- CSC plate certification
- Eligibility as an Instrument of International Traffic (IIT)
- Legal continuity of maritime status, even when stationary. It is essential that a GreenBox™ remains remains an active participan in maritime commerce for its entire lifecycle.

"Beyond Mil-Spec™ Class" refers to IIS's proprietary performance tier reflecting enhanced durability, protective characteristics, and materials engineering relative to common military specification categories. It does not imply DoD testing, military certification, ITAR classification, or qualification under any U.S. government procurement program.

Commissioning a GreenBox™ - (SP1)

Commissioning a GreenBox™ is closer to creating a custom, engineered structure than "ordering a container."

A GreenBox™ is a highly-specialized intermodal maritime asset—built to ISO standards, engineered with embedded compute systems, integrated thermal exchange, energy systems, and configurable interior modules.
Like a custom home, a GreenBox™ is produced to exact specifications, involves multi-vendor coordination, and requires several months of fabrication, testing, and certification.

Because a GreenBox™ is an international asset—designed for maritime use, global deployment, and portable commercial operations—the commissioning process must align with international registry standards, title protocols, and cross-border operating structures.

GreenBox Registry SPC — Assisting Maritime Owners
To make this commissioning process simple, safe, and internationally compliant, all GreenBoxes™ are processed through GreenBox Registry SPC, a de novo Segregated Portfolio Company formed under the Waterhouse Foundation.

Registry SPC serves as an infrastructure utility, much like a maritime registry or financial market utility (e.g., DTC).
Its sole purpose is to:

- receive a commissioning request from the Beneficial Owner's OIB;
- manage the build process through dedicated segregated portfolios;
- ensure that each GreenBox™ is properly titled, registered, and internationally compliant; and
- maintain a long-term registry for ownership, warranties, and status.

Registry SPC operates under the Waterhouse Foundation, a Cayman Islands STAR-regime foundation whose assets must be held by a Cayman Islands Monetary Authority regulated trustee, ensuring institutional-grade governance, permanence, and neutrality.

The Waterhouse Foundation was formed in 2001 by Alasdair G. "Sandy" Barclay, one of the early innovators behind the COBOL computer language, a non-profit organization with two primary missions:

1. Development of Web 3.0 and distributed IT infrastructure facilities, and
2. Education and training programs for children & youth in technology, science, and applied global systems.

Why a Segregated Portfolio Company
Registry SPC's segregated-portfolio structure provides the following core capabilities:

- Ring-fencing: Each container is origiginated through a dedicated Segregated Portfolio ("SP1"), which on completion holds international legal title in an international maritime jurisdiction, as well as supplier contracts certifications and commissioning records.
- United States IRS "check-the-box" eligibility: Each SP can be classified for U.S. tax purposes as a pass-through entity, enabling direct ownership and attribution to the Beneficial Owner's U.S. infrastructure business (Ozone Infrastructure Business LLC).
- Global maritime utility structure: Mirrors international registration rules used in shipping and aviation.

SP1 — Creating a Segregated Portfolio in Registry SPC
When a Beneficial Owner instructs their U.S. O|Zone Infrastructure Business ("OIB") to procure a GreenBox™, the first operational step is the creation of a dedicated Segregated Portfolio ("SP1") within the GreenBox Registry SPC.

Forming an SP under the Cayman Segregated Portfolio Companies Act (2023 Revision) is functionally identical to forming a standalone legal entity, but with greatly reduced administrative burden. Each SP is statutorily ring-fenced, meaning that its assets, liabilities, contracts, obligations, revenue flows, and exposures are legally segregated and cannot be reached by any party other than a creditor holding a direct security interest in that specific SP. This protection applies against:

- every other segregated portfolio within the SPC,
- the SPC itself, and
- all external creditors or claimants without a perfected security interest.

With SP1 established inside Registry SPC, the Beneficial Owner now holds their own international portfolio platform for this GreenBox™. Although not a separate company in the traditional sense, SP1 functions as the Beneficial Owner's international organization—the legally ring-fenced structure through which their GreenBox™ is commissioned, documented, and ultimately held as an international maritime asset. SP1 is the vehicle that issues the Commissioning Order, and together with the 10% construction deposit, that order formally authorizes and launches fabrication of the GreenBox™. From this point forward, SP1 is the Beneficial Owner's internationally recognized organization for authorizing the build, holding the commissioning rights, and entering the global GreenBox™ registry—effectively confirming their participation in the international GreenBox™ ecosystem.

SP1 — Execution of the Commissioning Order

Once SP1 is established, the Beneficial Owner instructs SP1 to issue the GreenBox™ Commissioning Order. SP1 executes this order with SPX1, the dedicated segregated portfolio of Intermodal Intelligent Systems ("IIS") that manages all IIS-side responsibilities for that Beneficial Owner's GreenBox™ program.

SPX1 is IIS's internal account dedicated exclusively to the activities, obligations, and financial flows associated with that Beneficial Owner's SP1.

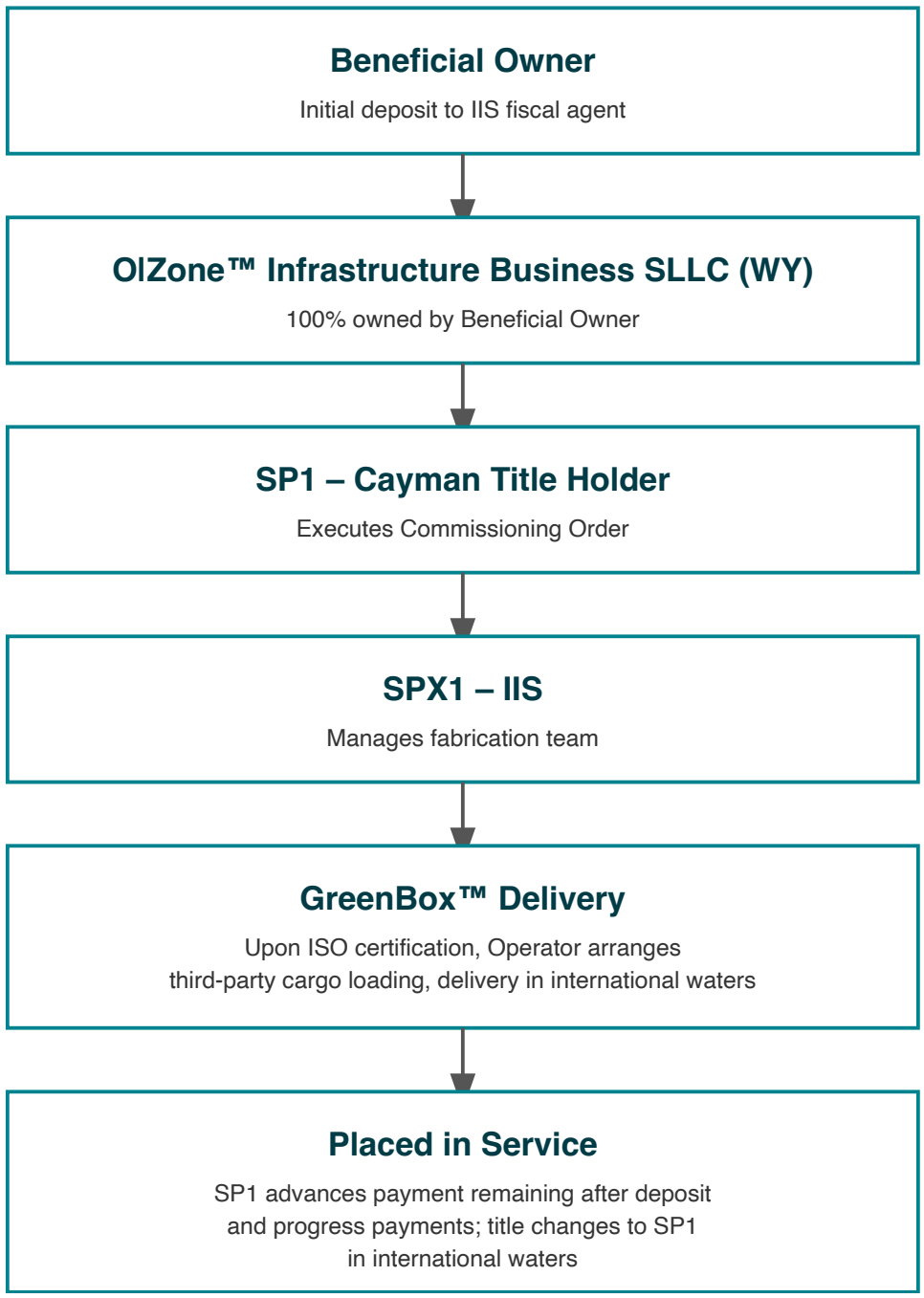
Every commissioning action—deposit instructions, vendor routing, milestone confirmations, fabrication steps, and all related workflows—moves through the coordinated SP1 ↔SPX1 structure. This pairing functions like a nostro–vostro ledger relationship in correspondent banking:

- SP1 reflects IIS's position as seen from the Beneficial Owner's side, and
- SPX1 reflects the Beneficial Owner's position as seen from IIS's side.

This dual-ledger arrangement ensures that all records, deposits, contractual obligations, and build-phase actions remain fully synchronized and precisely reconciled throughout the commissioning process.

U.S. Bonus Depreciation and Investment Tax Credit.

To realize eligibility for 100% bonus depreciation in 2025 and applicable Investment Tax Credit (ITC) upon delivery in 2026, the Beneficial Owner—acting as the Authorized Representative of SP1—executes the GreenBox™ Commissioning Order and tenders a 10% non-contigent commissioning deposit prior to December 15, 2025.



SP2 - International Presence and Revenue Framework

Once title to the GreenBox™ transfers to SP1 in international waters, the Beneficial Owner instructs SP1 to activate SP2—the international operations portfolio within Registry SPC. SP2 is the Beneficial Owner's designated foreign operating presence for all maritime functions, transit-based services, energy-related operations, digital operations, and other admiralty-characterized activities of the GreenBox™. By separating ownership (SP1) from operations (SP2), the structure preserves U.S. depreciation and ITC treatment while ensuring that ongoing revenue streams are treated as foreign-sourced operating income through the CFC-aligned SP2.

SP2 is the Beneficial Owner's international operating presence for all revenue-generating activities of the GreenBox™—including maritime functions, transit services, energy-related operations, digital operations, and any commercial use undertaken while the container is in motion or or stationary.

Although SP1 becomes the legal owner of the GreenBox™—and receives the substantial U.S. tax benefits associated with acquisition, bonus depreciation, and the applicable Investment Tax Credit—the ongoing commercial use of the GreenBox™ is often more efficiently conducted through a separate operating portfolio.
For many Beneficial Owners, it is advantageous to distinguish the ownership function of SP1 from the revenue-generating functions of the container. By design, Registry SPC provides SP2 as a dedicated international operations portfolio. Activating SP2 allows the Beneficial Owner to preserve SP1's clean ownership profile while centralizing all maritime, transit, digital, and energy-related commercial activity in a foreign-situs structure aligned with international operations and U.S. tax optimization principles.

With SP1 established and the GreenBox™ commissioning underway, the Beneficial Owner is well-advised to create SP2 in a manner similar to SP1. SP2 is formed as a second Segregated Portfolio under Registry SPC and is structured to qualify as a Controlled Foreign Corporation (CFC) under U.S. tax rules. By coordinating SP2 with the Beneficial Owner's Ozone Infrastructure Services Business (OIB), the Beneficial Owner establishes the international operating entity through which revenue from GreenBox™ maritime, digital, energy, and transit functions will be received. Because income received by a CFC flows through U.S. tax regimes at approximately 14.25% beginning in 2026, establishing SP2 during the build period enables alignment of international revenue channels with the OIB before operations begin.

Once SP2 is activated, all international operating revenue of the GreenBox™—including maritime, energy, IT, research, and digital systems activity—is routed through the Beneficial Owner's SP2 structure. When mapped to the Beneficial Owner's OIB, this revenue generally attracts an approximate federal tax rate of 14.25% beginning in 2026, a material reduction compared with ordinary U.S. rates.

Many Beneficial Owners elect to coordinate SP2 with broader planning structures—such as a Wyoming Series LLC, a Qualified Small Business Corporation (QSBC), a Qualified Opportunity Zone Business (QOZB), or a revocable/irrevocable trust administered through a Private Trust Company. These optional configurations may support long-term objectives such as asset protection, intergenerational wealth planning, or positioning future appreciation.

The specific mechanics that produce these outcomes depend on the Beneficial Owner's chosen configuration and the professional tax guidance they receive. What matters for purposes of this overview is simply this: SP2 is the Beneficial Owner's international operating presence, and its structure opens the door to materially enhanced tax efficiency for revenue generated by the GreenBox™ ecosystem.

Closing Summary

When viewed together, the GreenBox™ framework offers an unusually powerful combination:
- capital-side efficiency—where federal incentives may offset as much as ~72% of acquisition cost depending on individual eligibility; and
- revenue-side efficiency—where international operating income channeled through SP2 generally attracts an approximate 14.25% federal rate beginning in 2026.

For Beneficial Owners and their professional advisors, the result is a strategically aligned structure: international commissioning, efficient build-period positioning, and materially improved treatment of future revenue streams.

The following Exhibits provide additional detail—covering commissioning flow, maritime treatment, segregated portfolio mechanics, tariff structures, and operating lifecycle—enabling advisors to review the framework in greater depth.

GreenBox™

modular, scalable infrastructure systems

GreenBox™ Registry

Introductory Rationale - *An Owner's Manual*

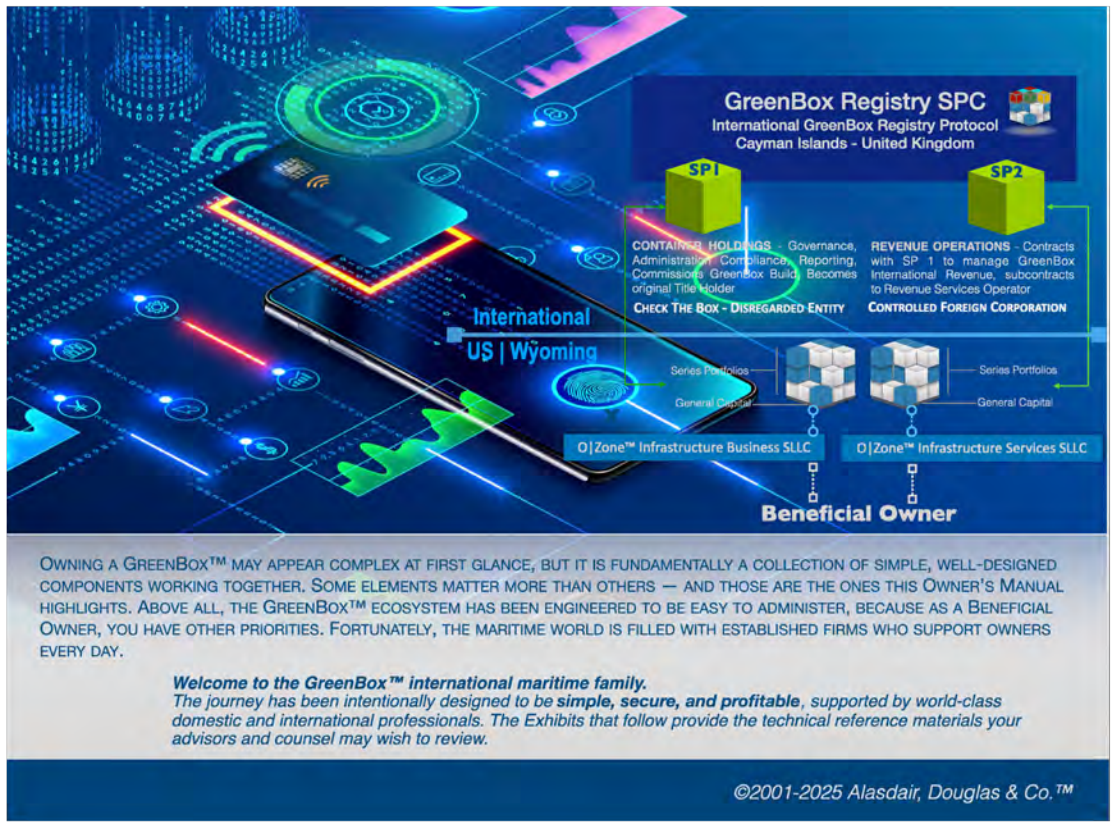
The international GreenBox™ framework invites you into the global maritime marketplace. U.S. tax law now encourages individuals to become more active in foreign trade, foreign operations, and cross-border services. To enable this, the next step is creating a structure known as a Segregated Portfolio (SP) in the Cayman Islands. An SP enables distinct "Series-like" sub-accounts within a Segregated Portfolio Company (Global Registry SPC) each with their own assets, obligations, and flow-through treatment. U.S. Series LLCs were originally inspired by this design — and the Cayman SPC itself was modeled on the segregated reserves structure my partners and I created in 2001.

That original structure was built to eliminate bankruptcy exposure and ensure contractual performance. It was strong enough that legislation creating it received Royal Assent from Queen Elizabeth II, and four major international rating agencies indicated willingness to issue "AAA" ratings for the insurance companies operating under it. GreenBox™ owners benefit from this unique financial technology — a globally proven, 35-year-old system of structural protection and asset isolation.

Today, Bermuda (the world's leading reinsurance center) and Cayman (a major banking and international funds hub) host thousands of SPCs and provide corporate service firms that support owners worldwide. These firms help you maintain your international structure just as your U.S. advisors help maintain your domestic LLCs.

We welcome your interest in learing more.
Douglas L. King, *Lead Engineer*

Your first Segregated Portfolio, SP1, is used to commission and register your GreenBox™. Establishing SP1 is straightforward — Cayman counsel and corporate service providers complete it in a matter of days. SP1 connects directly to your Wyoming O|Zone™ Infrastructure Business and enables you to claim 100% bonus depreciation in 2025 (if established before December 15, 2025), along with applicable Investment Tax Credit when SP1 receives the GreenBox™ in international waters upon delivery in 2026.



OWNING A GREENBOX™ MAY APPEAR COMPLEX AT FIRST GLANCE, BUT IT IS FUNDAMENTALLY A COLLECTION OF SIMPLE, WELL-DESIGNED COMPONENTS WORKING TOGETHER. SOME ELEMENTS MATTER MORE THAN OTHERS — AND THOSE ARE THE ONES THIS OWNER'S MANUAL HIGHLIGHTS. ABOVE ALL, THE GREENBOX™ ECOSYSTEM HAS BEEN ENGINEERED TO BE EASY TO ADMINISTER, BECAUSE AS A BENEFICIAL OWNER, YOU HAVE OTHER PRIORITIES. FORTUNATELY, THE MARITIME WORLD IS FILLED WITH ESTABLISHED FIRMS WHO SUPPORT OWNERS EVERY DAY.

Welcome to the GreenBox™ international maritime family.
The journey has been intentionally designed to be ***simple, secure, and profitable****, supported by world-class domestic and international professionals. The Exhibits that follow provide the technical reference materials your advisors and counsel may wish to review.*

Additional planning options — such as using a Qualified Opportunity Fund, a Qualified Opportunity Zone Business (QOZB), a Qualified Small Business Corporation (QSBC), and/or a private-trust-company-based estate structure — can further integrate SP2 into your long-term wealth strategy. These are optional, customized decisions made with your advisors.

Your second Segregated Portfolio, SP2, is created on the same platform. SP1 authorizes SP2 to handle all international operating revenue generated by your GreenBox™ — including maritime functions, digital systems, energy systems, and research-related activity. SP2 is designed to qualify as a *Controlled Foreign Corporation (CFC)* connected to your O|Zone™ Infrastructure Services Business, SP2 becomes your foreign revenue conduit. Beginning in 2026, qualifying overseas revenue received through SP2 generally attracts an approximate federal tax rate of 14.25%, a material advantage over ordinary U.S. rates.

Your U.S. advisors will help you establish two Wyoming companies: an O|Zone™ Infrastructure Business LLC (for GreenBox ownership) and an O|Zone™ Infrastructure Services LLC (for operational revenue). These are simple LLCs — formed by your advisors in less than 48 hours — whose purpose is to connect you to the extraordinary federal incentives enacted since 2017 to encourage private participation in economic development and international trade.

Owner's Quick Reference –
What Happens Next

— The Operator & Revenue Handling

Who Handles My International Revenue?

- An independent, professional operator is appointed through SP2.
- The operator manages all international commercial contracts tied to the GreenBox™.
- Billing, invoicing, routing, and revenue collection occur through the operator.
- SP2 receives its allocated a share of revenue automatically through the operator's accounting systems.
- You, as Beneficial Owner, do not administer international revenue; it is professionally managed and you receive an agreed allocation.

— Selecting Your GreenBox™

What Do I Choose When Ordering?

GreenBox™ - Beyond Mil Spec™ Class currently includes several Package Options

- Premium
- Global Connection
- Data | Energy
- Command Control
- Covenience
- Scan | Specialty

The Class specifications are included as an Exhibit. IIS reserves the right to enhance the delivered specifications. Working with new nano materials enables IIS to reduce weight, increase strength and enhance capabilities, so final product may exceed sample specification described herein.

↔

— Deposits, Funding, and Build Process

How Does Money Flow During Build Out?

- Your commissioning deposit (10%) is tendered from your U.S. accounts to IIS's fiscal agent.
- IIS confirms receipt and releases funds to the appropriate build portfolios.
- All downstream payments to vendors and fabricators are handled through standard international maritime procedures.
- Your build contract will set out the phased draw downs and LOC procedure.
- Typical build-out periods range is expect at 5–7 months depending on configuration.

Beneficial Owner
Establishing International Operating Presence

Once the U.S. Beneficial Owner has formed their domestic O|Zone™ Infrastructure Business, the next step is to extend that presence into the international sphere. This establishes the lawful bridge through which global trade, shipping, and related digital operations may occur.

In international commerce, banking and finance, the term Beneficial Owner carries a specific legal meaning. It identifies the individual or qualifying trust that ultimately enjoys the benefits of ownership or control over an asset, even when formal title is held by an intermediary entity. Within the GreenBox™ framework, the U.S. purchaser—whether an individual, family office, or irrevocable trust—serves as the Beneficial Owner.

US Asset Owner Structure

For U.S. tax purposes, that Beneficial Owner may find it useful to operate as a ***O|Zone™ Infrastructure Business***, structured as a Wyoming Limited Liability Company. This LLC functions as a pass-through entity for federal tax purposes and may elect to be treated as either a ***sole proprietorship or an S-corporation***. It is not structured as a partnership or C-corporation, thereby preserving eligibility for integration under the passive-activity rules. The Infrastructure Business acts as the Beneficial Owner's domestic base of operations and recordkeeping, while also providing the KYC (Know Your Client) and international banking framework through which all GreenBox™-related activities are transacted.

Personal Identity

Since the Great Recession, identification of personal identity has become a significant issue worldwide. Compliance with OECD and FATF identity verification and ultimate Beneficial Ownership of entities and assets, is key in operating with banks and counterparties worldwide. It is not uncommon for international parties to be required to obtain the Beneficial Owner's passport, drivers license, domestic utility household utility bill to prove residence, a personal reference, as well as the operating entities certificate of organization, certificate of good standing, certificate of incumbency, and corporate officer certification, as well as other documentation proving organisation officer authority to transact on behalf of the organisation. For US parties this extensive documentation may seem excessive, however it is the global standard.

Bank and Brokerage Accounts

Establishing a bank account internationally begins with Personal Identity and particularly Beneficial Owner. It is not uncommon that the KYC process is opening a bank account in international trade centers may require 3-4 months. Without a personal residency in the applicable country, including Bermuda and Cayman, it may not be possible to obtain a personal bank account in that country, or even a company bank account.

Finanacial Accounts Tax Compliance Act (FATCA)

Having a bank account personally or for your company in a non-US jurisdiction is subject to US FATCA if you are a US citizen or resident or Common Reporting Standards (CRS) if you are not, These global standards require the foreign bank or other applicable counterparty to submit annual reports regarding your bank, brokerage and luxury goods transactional activity to the US or to the foreign government to make such information available to the US Government. Corporate service providers administering organisations in these countries are often required to provide similar information about directors, officers and transactions to their applicable governments, to be made available to the US Government.

Establishing A Global Operating Base

Having established the domestic structure, the Beneficial Owner then extends their commercial footprint by creating an international operating presence in one of the premier global trade jurisdictions. Two of the world's most respected are Bermuda and the Cayman Islands. Bermuda has long served as the leading center for global reinsurance transacting, while the Cayman Islands are recognized as a leading global jurisdiction for investment, banking and structured-finance administration. Both maintain modern legal frameworks for international trade and asset ownership, underpinned by OECD-aligned compliance, creditor protection, and transparent governance.

Both the Cayman Islands and Bermuda are British Overseas Territories governed under English common law, with final appellate jurisdiction residing in the Judicial Committee of the Privy Council in London. This structure ensures international legal predictability and continuity under one of the world's most stable jurisprudential systems. For many nations across the Commonwealth, the Privy Council remains the ultimate court of appeal—underscoring the enduring reach and credibility of this legal heritage.

This connection carries practical importance for U.S. Beneficial Owners. The American legal canon itself is a direct descendant of English common law; the interpretive logic, contractual framework, and fiduciary duties are virtually identical in foundation. Operating through these jurisdictions therefore aligns with the very legal DNA from which U.S. law emerged. In fact, it can be said that these territories represent the continuation of the original trade and maritime courts that shaped Western commercial law.

Beneficial Owner (Continued)

Positioning the Beneficial Owner's international operations in Bermuda or Cayman thus situates GreenBox™ within a highly stable and respected, English-based international legal framework that has governed global commerce for centuries—precisely the foundation from which modern U.S. business law evolved.

Simplifying Operations

Within this framework, the Beneficial Owner's international presence is typically established through a Digital Infrastructure Utility (DUI)—a regulated construct functioning much like U.S. Depository Trust & Clearing Corporation (DTCC). This internationally known utility provides a centralized, legally recognized mechanism for holding and recording ownership of digital and physical assets, ensuring clear title, transparent control, and compliance with global standards for custodial and transactional integrity.

The Cayman Islands implementation of this form of operations is a Segregated Portfolio Company (SPC), authorized under statute to create legally distinct Segregated Portfolios (SPs). Each SP serves as a self-contained compartment for specific assets—such as a commissioned GreenBox™—enabling precise asset management, financing, and protection.

A de novo SPC has been developed to facilitate a global GreenBox commissioning and operations platform referred to as GreenBox Registry SPC (Registry SPC).

Each Segregated Portfolio (SP) operates under the Cayman Segregated Portfolio Companies Act, providing one of the most robust statutory "ring-fences" in global finance. The assets of an SP are legally insulated from any liabilities or claims of the parent SPC, of other portfolios within it, or of any third party anywhere in the world. Unless a party holds an explicit, granted interest in those assets as recognized by the SP itself, no creditor, claimant, or counterparty has recourse to them. This protection extends across jurisdictions, ensuring that assets allocated to the SP remain secure, unencumbered, and available solely to the interests expressly designated within that portfolio.

The Beneficial Owner, through its *O|Zone™ Infrastructure Business* may hold a participation interest within the designated SP, rather than ownership of a company. This position confirms their standing and preserves their indirect legal and economic interest in the allocated assets without exposing them to liabilities of the wider SPC. The structure provides the Beneficial Owner with the economic rights and security of ownership of assets—anchored in Cayman statutory law—while maintaining the flexibility and discretion required for international operations.

Establishing and Operating a Segregated Portfolio (Simple, Efficient, Minimal Cost, Quick)

Establishing an "exempt company" in Cayman involves a Cayman law firm preparing and filing organizational documents with the Cayman Registrar,, paying applicable filing fees and costs and engaging a licensed corporate services provider in Cayman. The services provider faciitates appointment of qualified directors, maintains statutory records, and ensures all annual filings and regulatory obligations are met. It also provides the company's registered office.

As an alternative,establishing an SP on Registry SPC simply involves its legal and corporate services team gathering applicable KYC documents and pertinent information as a part of facilitating execution of standard SPs Authorising Resolution and appointment of its SP Director and Alternate Director. Registry SPC provide the SP's registered office, maintains statutory records, and its corporate services team and legal staff are available to assist as needed, providing a cost efficient and simpler alternative to a standard "exempt company". **[Simple | Cost Efficient | Concierge]**

Check The Box

This form of SP is structured to enable the Beneficial Owner to qualify for special treatment by the US Internal Revenue Service to classify the SP as a "Check the Box" entity without the full costs associated with maintaining an "exempt company, its annual government fees, corporate service provider costs and other associated organization operating expenses.

In effect, this SP (SP1) creates a form of operating company for purposes of commissioning the GreenBox build out, holding title when it is created and protecting that maritime assets title against any unauthorized third party.

For IRS purposes, the SP1 is a "disregarded entity", so while it holds the GreenBox™ title, the Beneficial Owner is the GreenBox owner, held through its Cayman and US disregarded entities is illustrated in the image.

Beneficial Owner (Continued)

Commissioning a GreenBox™

The initial role of SP1 is to act as contracting party for fabrication and related activities and may also facilitate other international transactional functions over time.

SP1 executes a Commissioning Oder (CO) with Intermodal Intelligent Systems™ (SP IIS) for fabrication of a GreenBox and upon christening on the high seas and final payment, to transfer the title and related documents to SP1.

The CO details the Beneficial Owner's selection of the relevant package options for the premium GreenBox™ - Beyond Mil-Spec™ ISO Intermodal Container selected by the Beneficial Owner, the schedule and amounts of progress and final payments, and other terms and conditions.

Under the terms of the CO:

- SPIIS acts as the prime contractor responsible for engineering integration, certification, and delivery in compliance with ISO intermodal standards and international maritime conventions.
- The SP1 acts as the commissioning principal — it holds contractual rights, makes staged milestone payments, and ultimately receives title to the completed GreenBox™ upon delivery.
- The O|Zone Infrastructure Business in the U.S. functions as the economic participant, recording the transaction as the acquisition of a business-use asset eligible for bonus depreciation.

The CO defines all milestone phases — including fabrication, quality assurance, ISO registration, and delivery into international service — with SPIIS providing full documentation for regulatory and tax substantiation.

SP1 will tender an initial non-contingent payment of 10% of the stated CO amount, concurrent with authorization of the CO. ***To facilitate transfer of the initial payment, the Beneficial Owner may transfer such funds from its US Infrastructure Business company, or from its personal funds, to IIS's fiscal agent.***Thereafter, IIS will provide a progress certification from its prime steel contractor in India and recieve a progress payment from SP1. Upon final payment, title is transferred to SP1, when the completed GreenBox sets sail and is in international waters.

The "disregarded entity" classifications may eliminate the need for SP1 to maintain a separate foreign bank account, providing simplification and regulatory burden reduction.

By interposing SP1 between the Beneficial Owner and third-party contractors, the framework provides asset protection and risk management for the Beneficial Owner,, mitigating international and construction related risks.

Contractual obligations are ring-fenced at the operating level, while ownership and title to the GreenBox™ remain within the protected Segregated Portfolio. This structure maintains clear separation of liability and preserves international legal continuity from the Beneficial Owner through to the commissioned asset—fully consistent with OECD and FATF transparency standards.

Tax Positioning Summary

Within this framework, the Beneficial Owner's objective is to structure the GreenBox™ acquisition so that the cost of the GreenBox Intermodal Container qualifies for ***100% bonus depreciation*** under U.S. tax law. SP1, having elected U.S. tax transparency under the "check-the-box" provisions, is treated as a disregarded entity, as is the nominee company beneath it. This allows depreciation, interest, and related deductions to flow directly through to the Beneficial Owner's O|Zone Infrastructure Business in the United States and then to the Beneficial Owner, if properly structured.

A critical component of qualifying for 100% bonus depreciation in fiscal year 2025 is that the CO satisfies all IRS requirements for a binding written contract entered into within the taxable year. This agreement must establish the purchase price—subject to ordinary construction-phase adjustments—and clearly define the GreenBox™ as a specifically identified asset under fabrication. To comply with current rules, not less than ten percent (10%) of the total contractual price must be paid prior to December 31, 2025. This initial payment serves as the foundation for realizing 100% bonus depreciation for tax year 2025.

Becoming a Maritime Asset Owner

Upon delivery, the Beneficial Owner will join a long-standing global tradition: ownership of a registered maritime asset. The GreenBox™ carries its ISO seal, registry mark, and digital passport into every major port in the world—recognized, tracked, and protected as a bona fide instrument of international traffic. As a new maritime asset owner, your vessel will be among the first in a new class designed to not only transport but also to think, transact, produce energy and participate in micro AI innovation, as well as earn while it travels.

Beneficial Owner (Continued)

SP2: International Revenue Administration Structure

Once SP1 is commissioned and prior to the GreenBox™ being placed into service, the Beneficial Owner establishes a second segregated portfolio on Registry SPC—SP2—to administer the GreenBox's international operating revenue. SP2 is organized as a controlled foreign corporation (CFC) within the same Cayman legal structure that holds SP1, but is functionally distinct.

SP1 - SP2: Separation of Ownership and International Revenue

SP1 holds title to the GreenBox™ and absorbs the full weight of the acquisition and commissioning cost.
This produces the Beneficial Owner's preferred result:

- maximum depreciation and investment tax credit to offset active business income;
- sufficient ongoing income in SP1received to offset operating expenses; and
- clean ownership separated from revenue operations.

To keep SP1 lean, the Beneficial Owner contracts SP2 to manage all non-U.S. source international revenue attributable to the GreenBox™.

SP2: Foreign Operating Entity for International Revenue

SP2 is the Beneficial Owner's international operating portfolio.
Its sole purpose is to receive, hold, and route international revenue generated by GreenBox™ under foreign-source principles.

The Beneficial Owner may direct SP2 to distribute its income to:

- the Beneficial Owner's Infrastructure Services S-LLC,
- another pass-through entity,
- a Qualified Small Business Corporation (QSBC), which may be held by an family office organization, or
- a Qualified Opportunity Zone Business (QOZB),

depending on the Owner's preferred tax planning strategy.

This positioning allows the Beneficial Owner to receive foreign-source income through a structure that, when properly structured, approximates a 14.25% effective U.S. tax rate, beginning in 2026.

SP2 –Operator: Revenue Administration Mandate

SP2 then enters into a commercial contract with an Operator, a foreign, non-U.S. entity that manages all GreenBox™ international revenue streams.

The rationale is threefold:

1. The Beneficial Owner does not source international customers.

The Operator builds and maintains the global network of contracts, integrations, and maritime services that create revenue for the GreenBox™ fleet.

2. The Operator allocates revenue between SP2 and its own services.

The contract establishes how international revenue is apportioned and ensures that SP2 receives the Beneficial Owner's economic share.

3. The Operator is involved in all non-U.S. source income.

U.S.-source domestic revenue, may be handled by U.S. parties—not the Operator—to maintain a clean foreign-source profile for SP2.

Purpose of the Structure

This three-step arrangement creates a coherent international revenue architecture:

- SP1 owns the asset and absorbs capital asset related costs,
- SP2 receives international revenue,
- The Operator generates and administers that revenue,
- The Beneficial Owner receives foreign-source income at a materially reduced U.S. tax rate, and
- Domestic income, if any, stays domestic.

This delivers the intended outcome:
the GreenBox™ earns globally, but the Beneficial Owner receives the revenue cleanly, efficiently, and in the appropriate U.S. tax posture.

SP2 functions as the Beneficial Owner's international operating presence. Under current U.S. CFC rules, non-U.S.-source income routed through SP2—arising from the GreenBox™'s maritime and intermodal activities—is expected to attract an effective U.S. tax rate of approximately 14.25% beginning in 2026. Structuring SP2 alongside SP1 keeps commissioning and operating phases distinct, maintains clear international nexus, and enables revenue generated outside the United States to flow through a well-established statutory regime with materially improved tax efficiency.

Executive Summary

The Extraordinary Nature of GreenBox™ ISO Intermodal Cargo Containers

GreenBox™ Beyond Mil-Spec™ is a new class of global ISO intermodal container—constructed using advanced materials, embedded micro-AI, thermodynamic energy systems, and integrated compute/storage architectures—recognized under international treaty as an "instrument of international traffic."

It is engineered so that every mode of operation remains a maritime mode: long-haul voyages and stationary thermodynamic energy generation, high-density compute cycles, and grid-independent operations all remain part of the international maritime activity of the container. Through its DigitalTwin and integrated communications systems, each unit stays continuously engaged with global maritime networks—weather systems, routing intelligence, logistics telemetry, environmental sensing—so that all operational revenue, regardless of physical location, retains its maritime character under treaty and federal implementation.

Economic Incentives Available to U.S. Purchasers

- ***100% Bonus Depreciation (2025 Contracts) — 40.8% Immediate Federal Benefit***

A GreenBox™ contracted before December 31, 2025 with a 10% non-contingent deposit may qualify for 100% bonus depreciation, allowing a purchaser to deduct the entire price in 2025—with physical delivery in 2026—provided it is timely placed in service.

For taxpayers in the highest federal bracket (37% plus the 3.8% Net Investment Income Tax), the effective offset equals 40.8% of the purchase price.

Example: A $1,000,000 GreenBox™ yields approximately $408,000 in federal tax savings from bonus depreciation alone.

MACRS Authority:

- ISO intermodal containers are 10-year property under Asset Class 00.28 and 00.40, recovered over 7-year MACRS.
- 100% bonus depreciation applies to qualified property.

- ***40% Investment Tax Credit (ITC) Under New §48E — Energy Storage + Qualified Facility -***

A GreenBox™ qualifies for the Clean Electricity Investment Credit under IRC §48E, because each unit meets two independent statutory definitions:

A. *Energy Storage Technology (§48E(c)(3))*
A GreenBox™ contains an integrated thermodynamic energy system capable of: • receiving energy, • storing energy, and • delivering energy for conversion into electricity, with a nameplate capacity exceeding 5 kWh and integrated Stirling-cycle and SuperCritical CO2 turbines/thermal-storage systems—expressly included in §48E's definition of energy storage technology.

B. *Qualified Facility (§48E(d))*
When configured with solar capture, thermal-to-electric systems, or geothermal-assisted modules, a GreenBox™ operated as a self-powered asset satisfies the definition of a "qualified facility producing electricity."

Domestic Content (48E(a)(3)(B) / 48E(a)(3)(A)(v))
When the required U.S.-content threshold is met (≥45% by cost for projects beginning construction in 2025; ≥50% in 2026), the 30% base credit becomes a 40% ITC.

Result: Upon delivery in 2026, a $1,000,000 GreenBox™ may qualify for an additional $400,000 federal tax credit in 2026

- ***14.25% Federal Rate on Operational Revenue (Properly Structured)***

Because of the internationally governed nature of ISO intermodal containers and extensive federal jurisprudence limiting federal, state, and local taxation of container-based maritime activity, properly structured GreenBox™ operational revenue—whether in transit or stationary—may be treated as foreign-source income when earned through a controlled foreign corporation (CFC).

With appropriate elections (e.g., §962) or a U.S. corporate parent eligible for the §250 deduction, operational revenue may be taxed at an effective federal rate of approximately 14.25%, rather than 37%+.

State & local constraints:
Federal courts and Supreme Court precedent impose significant limitations on states, cities, and political subdivisions attempting to tax the operations or earnings of internationally governed transport instruments. These principles—and their historical lineage—are explained in the pages that follow.

Admiralty

Before the US Legal Code ...

Before counties, states, or domestic jurisdiction...

There was Admiralty — the first law Americans ever knew

Long before there was a United States — for more than 170 years before the Constitution — life in America operated under an older, universal legal framework: **Admiralty**, the Law of the Seas. Every colony, whether chartered out of England, Holland, France, Spain, or shaped by Indigenous systems of governance, understood this law It governed carriage, cargo, contracts, liens, voyages, loss, insurance, and movement of value across distance.

Most Americans today are unaware that Admiralty was the first law on this continent — and for much of early American history, it remained the primary commercial law. It predates our counties, our corporations, and our entire federal tax code. It is older than domestic jurisdiction itself.

When modern intermodal shipping was invented in 1956 — the same year the first steel container was loaded onto the Ideal X — the global community did not create a new legal regime. It extended Admiralty. The conventions governing maritime trade were simply applied to the new instrument. The result is a unified international framework that treats intermodal containers as maritime assets everywhere they travel: rail yards, ports, airports, inland depots, and even inland ports like the O|Zone™.

Containers are the largest asset class on earth built on a single, universally recognized legal backbone. They operate under the same maritime conventions whether resting on a ship's deck, mounted on a truck, stacked at a rail terminal, sitting on a pad 1,000 miles inland, or operating as an advanced GreenBox™ equipped with energy, digital, scanning, or research systems.

For the Beneficial Owner stepping into this world, understanding Admiralty is not about complexity — it is about context. The GreenBox™ is a modern extension of centuries-old maritime law, and its legal treatment is grounded in the same principles that governed vessels, voyages, and cargo long before the U.S. tax code even existed.

A Functional Global System - Not Geography, but Purpose

If one were to peel back the layers of modern commercial law, long before encountering corporations, counties, agencies, or domestic statutes, one finds Admiralty. The Law of the Seas is among humanity's oldest legal systems — older than most national borders, older in some respects than common law itself. It arose not from legislatures, but from necessity: people, ships, cargo, and the movement of value across distance.

Admiralty has always been a functional jurisdiction. It governs the activity of navigation, carriage, and international movement irrespective of where those things physically occur. A vessel might be on the high seas, moored in a foreign harbor, laid up in a shipyard, or temporarily positioned inland. Its legal character remains maritime because its purpose remains maritime. In Admiralty, geography yields to function.

This is why Admiralty is not "foreign law." It is not an exotic specialty. It is the backbone upon which global trade stands. From the Phoenicians to the Byzantines, from the Portuguese to the Dutch to the English, every coastal civilization developed its own version — and over centuries these systems converged into a remarkably coherent body of rules. Courts throughout the world, including the United States, still apply these principles when resolving disputes touching navigation, cargo, or maritime commerce.

One reason Admiralty endured is that it provides clarity where domestic law does not. A ship at sea is not "inside" any nation's borders. Commerce conducted across oceans is governed by a framework that transcends local parochialism. Thus Admiralty developed concepts like the flag state, rules of carriage, seaworthiness, salvage, maritime liens, limitation of liability, and the treatment of cargo and maritime equipment as a unified class of international property.

When modern containers emerged — which did not exist before 1956 — they were absorbed directly into this domain. From the moment the first container was swung onto the deck of the Ideal X, the world did not pause to draft a new legal order. It did what maritime law has always done: extend itself to new instruments of maritime commerce. Containers became, by operation of treaty and convention, ***maritime instruments subject to Admiralty***.

Admiralty governs more than ships. It governs the systems, equipment, contracts, and commercial undertakings whose purpose is international transport. A container may sit on a ship, a truck, a railcar, a port, a depot, or an inland facility. Its legal character does not mutate each time it crosses a jurisdictional boundary. It is a maritime asset subject to maritime law and international convention, even when physically far from water. This principle is so foundational that maritime courts routinely apply Admiralty to disputes arising hundreds or thousands of miles inland when the asset or contract in question is maritime in nature.

Admiralty (Continued)

Admiralty Law — The Legal Language of International Trade

For those unfamiliar with it, Admiralty can seem mysterious simply because it operates quietly beneath the surface of global commerce. But it is not esoteric. It is a highly practical body of law designed to ensure predictability and fairness in international trade. It provides a consistent answer to questions that domestic systems cannot resolve: Which court has jurisdiction? Which law applies? How is title transferred? What duties does an operator owe? How is loss allocated? What constitutes a maritime lien? What rights attach to maritime equipment, even when stationary?

This is why Admiralty still matters, especially in the modern era of intermodal logistics. It is the legal language the world uses to speak about containers, vessels, cargo, and the systems that support them. It is, in effect, the constitutional framework of global trade: older than nations, older than tax codes, and remarkably adaptable to new technologies and new forms of maritime-related activity.

The purpose of this primer is to provide a foundation when discussing containers, registries, commissioning structures, international operations, and the commercial arrangements that follow. One must begin with Admiralty — because all of it rests on this deep and ancient legal substrate. Without understanding that substrate, the modern structures built atop it are difficult to appreciate. With it, everything that follows makes intuitive sense.

Admiralty Law — How is this applicable to GreenBox?

Having understood the general character of Admiralty, we may now turn to its application to the GreenBox™. ***The first and most important point is that the GreenBox™ is not treated as a domestic asset of any particular locality.*** It is titled, registered, and maintained under Cayman Islands law, which itself is an extension of English Admiralty tradition. Cayman is a common-law Admiralty jurisdiction whose courts sit squarely within the same judicial lineage as England and Wales, and whose final court of appeal is the Judicial Committee of the Privy Council in London. This places the GreenBox™ within one of the oldest, clearest, and most respected maritime legal hierarchies in the world.

When a GreenBox™ is registered under Cayman law, it acquires a legal character that is recognizably maritime irrespective of its physical location at any given moment. It may be transported on a vessel, staged at a port, moved by rail, or placed upon a pad deep inland. Under Admiralty's functional approach, its status does not depend on proximity to water. It depends instead on its purpose and class. The GreenBox™ is designed and constructed as an intermodal maritime asset—an extension of the container tradition that began in 1956. It participates in the same global system of carriage, energy exchange, data movement, and international contract structure that governs all containers. As such, it retains its maritime identity even when resting on land.

This matters because maritime title and maritime jurisdiction bring with them a distinct set of protections and rules. A container registered in Cayman falls under a coherent legal framework for ownership, title transfer, liens, and operational obligations. The courts that would hear disputes relating to it—whether first instance courts in the Cayman Islands or, upon appeal, the Privy Council—apply centuries-developed Admiralty principles. These are the same principles that govern ships, cargo interests, bills of lading, tariffs and other forms of maritime property. They provide predictable treatment for international transactions, and they ensure that the GreenBox™ is not whipsawed by local jurisdictions unfamiliar with the law of maritime assets.

It is also worth understanding that Cayman's maritime regime is not merely a registry of convenience. It is a well-established common-law jurisdiction deeply integrated into the shipping and international finance industries. Its Admiralty courts regularly address matters of international carriage, ownership, and maritime security interests. This provides the Beneficial Owner with a legal environment in which the GreenBox™ is treated consistently with global practice, rather than as an ad hoc piece of equipment subject to shifting local interpretations.

Because of this, when a GreenBox™ is commissioned, titled, and later transported, its rights and obligations move with it. The maritime registry follows the asset. Local jurisdictions—whether U.S. states, municipalities, or inland administrative bodies—do not confer or revoke its maritime character. They may regulate the activities conducted within their borders, but they do not transform the GreenBox™ into a domestic chattel. Its status is defined by the international maritime system, not its location or the soil beneath it.

This means that when a GreenBox™ is operating its foundational legal treatment flows from Cayman/English Admiralty law. Contracts for its carriage, its operational arrangements, its digital or energy services, and liabilities associated with its movement trace back to this same lineage. Even matters concerning mortgages, security interests, or rights of third-party operators are evaluated within the Admiralty context.

For Beneficial Owners, this offers stability in a world where domestic law varies widely. A GreenBox™ is governed by a single, coherent, internationally recognized system wherever it travels—from a port in Singapore, to a rail hub in Chicago, to an O|Zone™ inland port in the central United States. Admiralty is the constant, and Cayman provides the registry that anchors that international constancy.

Admiralty (Continued)

The United States and the Legal Status of ISO Intermodal Containers

A hybrid international–U.S. legal exposition for senior counsel

Long before the United States created its modern regulatory machinery, it absorbed into its legal fabric a set of international instruments that define the status of containers everywhere they move — at sea, on rail, on highways, in airports, and even when resting on inland pads hundreds of miles from the coastline. The United States did not reinvent the law of intermodal carriage; it adopted and codified it. And in doing so, it placed containers within the same lineage of Admiralty that governs vessels, voyages, maritime liens, bills of lading, and the movement of value across borders.

The first pillar of the U.S. framework is treaty incorporation. In 1974, the United States ratified the Customs Convention on Containers (1972), an international agreement establishing that containers engaged in international traffic must be treated as mobile maritime equipment rather than taxable imports. Three years later, the United States acceded to the International Convention for Safe Containers (CSC 1972), the global regime governing container design, approval, inspection, and safety standards. Both conventions were brought into force domestically through presidential proclamation and implementing regulation, and from that moment forward, containers entered U.S. law not as ordinary chattel, but as internationally recognized maritime instruments.

Congress then embedded these conventions into federal statute. 49 U.S.C. § 80501 et seq. incorporates CSC's safety framework; 46 U.S.C. Subtitle VI governs shipping, carriage, maritime liens, and the treatment of cargo-handling equipment; and 19 U.S.C. embeds the Customs Convention's treatment of foreign-based containers as instruments of international traffic. The result is a statutory structure in which intermodal containers occupy a unique status: they are mobile maritime assets whose legal character follows them wherever they travel.

The regulatory adoption is equally explicit. 49 CFR Parts 450–453 implement CSC's safety and approval regime, including the approval plate system that accompanies every compliant container worldwide. 19 CFR Part 10.41a, Part 18, and Part 123 treat foreign-based containers as temporary admissions, exempt from import duties and formal entry procedures. This is not a matter of agency convenience; it is a binding recognition of the container's maritime status at law.

Federal courts have followed this framework with remarkable consistency. In American President Lines v. United States, 821 F.2d 1571 (Fed. Cir. 1987), the court held that foreign-based containers engaged in international traffic are not dutiable merchandise but maritime instruments. The Court of International Trade in Sea-Land Service, Inc. v. United States, 683 F. Supp. 1404 (Ct. Int'l Trade 1988), reinforced that container systems constitute maritime appurtenances, adopting a vessel-equivalency analysis for lien and custody purposes. The Supreme Court, in Norfolk Southern Railway Co. v. Kirby, 543 U.S. 14 (2004), made the most sweeping statement of all: maritime law governs multimodal movement of containerized cargo even when the incident occurs far inland, because the essence of the transaction is maritime commerce. And in Kerr-McGee Corp. v. Law, 479 U.S. 136 (1986), the Court reaffirmed that Admiralty jurisdiction extends wherever maritime commerce is substantially implicated — including inland activities that form part of the maritime chain of carriage.

Taken together, these authorities form a single, coherent legal proposition: in the United States, containers are treated as maritime assets under an international regime that binds courts, regulators, ports, and inland jurisdictions alike. Their character does not change when they leave the port, cross a state line, sit on a rail chassis, or rest inside a bonded inland facility. They remain what the treaties and statutes say they are — instruments of international traffic governed by the law of Admiralty.

Most American practitioners are not trained to see this architecture. Container law sits at the intersection of Admiralty, Customs, federal transportation law, and international convention practice. It is neither wholly maritime nor wholly domestic; it is a hybrid system whose origins predate the modern regulatory state. Yet this hybrid is now so deeply embedded in U.S. law that every GreenBox™ moves within it automatically. An advanced container is still a container — and the United States has already placed containers within the Admiralty lineage that governs their operation, custody, transit, and international status.

What matters for the Beneficial Owner is not the complexity of these authorities, but their uniformity. The United States treats containers as maritime assets wherever they travel — on ships, on chassis, through inland ports, or resting in facilities hundreds of miles from the coast. This stable legal status is the foundation on which the GreenBox™ structure stands.

Admiralty (Continued)

How Admiralty Governs the GreenBox™

Long before a GreenBox™ ever reaches a U.S. pad, rail yard, inland port, or O|Zone™ facility, its legal identity has already been set. When the Beneficial Owner acquires a GreenBox™, title is vested in a Cayman Islands Segregated Portfolio — a jurisdiction whose courts, commercial rules, and appellate path up to the Judicial Committee of the Privy Council operate squarely within the Anglo-Admiralty tradition.

This matters because intermodal containers are maritime assets by international convention, not by geography. The three primary conventions the United States adopted — the Container Safety Convention, the Customs Convention on Containers, and the International Convention for Safe Containers (CSC) — treat the container as a maritime instrument whether it is aboard a vessel, on a train, in a port stack, in a bonded inland depot, or resting 1,000 miles inland at a designated container facility. Nothing in U.S. law strips a container of its maritime character simply because it is not afloat.

The U.S. Customs and Border Protection regime, through Parts 4, 10, 113, 122, and 178 of Title 19 of the Code of Federal Regulations, reinforces this. A container admitted under bond, titled offshore, marked and certified under the CSC plate, and operating under international conventions is legally treated as "equipment of international traffic," not domesticated property. Courts have repeatedly affirmed that maritime assets retain their character even when temporarily used in inland commercial activity.

This continuity is the key point:
A GreenBox™ does not shed its status because it is technologically advanced.
Energy systems, PCM cooling, embedded AI modules, data capture rigs, imaging systems, or research payloads do not alter its legal identity. Modern functionality is irrelevant to the Conventions' classification — the container remains a maritime chassis, built to ISO standards, carrying an international safety certificate, titled offshore, and governed by the same Admiralty backbone as any other container.

Where U.S. courts have had to decide questions involving advanced containers, they have consistently focused on:

- the ISO structural conformity,
- the CSC plate,
- the country of title, and
- whether the asset functions as part of international traffic.

They have not focused on attached equipment or embedded capabilities. As long as the underlying intermodal architecture remains intact — which is fully preserved in the GreenBox™ design — the container's maritime identity endures.

This continuity creates the legal bridge for the Beneficial Owner:
A GreenBox™ titled in Cayman, constructed as an ISO-compliant intermodal asset, delivered in international waters, and admitted into the United States under the established Customs Conventions, enters the U.S. with a legal character already fixed and recognized. Its subsequent inland operations do not undo that status; they merely represent the modern evolution of the same maritime asset class the Conventions anticipated when they were drafted.

In practical terms, this means that the GreenBox™ sits inside the oldest and most stable commercial legal framework on earth — a framework that predates the U.S. tax code, survives constitutional jurisprudence, and governs every container on every ship in every port in every jurisdiction that has adopted the international conventions.

Federal Framework Governing Containers Inside the United States
With this international legal architecture in place, one final element must be understood before turning to commercial operations: how the United States implements the container conventions within its own constitutional framework.

Intermodal containers are governed exclusively at the federal level under a combination of Customs law, maritime law, and treaty adoption. Their legal character does not depend on local geography or state boundaries but on their status as *certified instruments of international traffic*. As a result, questions of duty, tariff treatment, time-in-country, and the conditions under which a container is deemed to be "engaged in maritime activity" are matters of federal authority alone. States, counties, and municipalities have no jurisdiction to impose tariffs, duties, or ad valorem taxes on containers titled abroad, nor may they interfere with the federal regime that governs their admission, stay, or operational use.

Understanding this federal–constitutional divide is essential, because the treatment of a GreenBox™ inside the United States turns not on where it is located, but what it is doing. The next section sets out the U.S. implementation of the container conventions, the rules governing admission and duration of stay, the federal test for "maritime function," and why certified containers remain outside state and local taxing power even when operating inland under specialized configurations such as an O|Zone™ port.

Admiralty (Continued)

Federal Customs Regime & Legal Status of the GreenBox™ in the United States

Before commercial operations or revenue allocation can be understood, the Beneficial Owner must appreciate the U.S. legal environment in which an internationally titled GreenBox™ functions. Unlike nearly every other physical asset operating inland, a foreign-titled ISO container is governed not by state or municipal law, nor by general domestic property law, but by a highly specific federal regime rooted in constitutional authority, international treaty commitments, and centuries of admiralty jurisprudence.

Federal Exclusivity: Customs as the Sole Competent Authority

Under the Commerce Clause and Import–Export Clause, only the federal government may regulate the entry, classification, duty status, or legal treatment of foreign maritime assets inside the United States.
U.S. Const. art. I, §8, cls. 1 & 3; art. I, §10, cl. 2.

The Supreme Court has repeatedly held that states and municipalities may not:

- impose duties or duty-analogous taxes on maritime instrumentalities (Michelin Tire Corp. v. Wages, 423 U.S. 276 (1976));
- interfere with federal determinations governing foreign vessels or their equipment; or
- recharacterize foreign maritime assets in ways that burden international commerce (Japan Line, Ltd. v. County of Los Angeles, 441 U.S. 434 (1979); Polar Tankers, Inc. v. City of Valdez, 557 U.S. 1 (2009)).

This exclusivity extends with full force to intermodal containers, which the United States treats under the unified international framework administered by U.S. Customs and Border Protection ("CBP").

The Customs Convention on Containers: The U.S. Adoption Framework

The United States has adopted and implemented the Customs Convention on Containers (1972/1993), which establishes:

- the definition of an "instrument of international traffic" (IIT);
- duty-free entry of qualified containers;
- rules for temporary admission;
- the principle of non-decomposition (i.e., classification as a single object); and
- the conditions under which an IIT may continue operating inland.

These treaty obligations are implemented through:

- 19 U.S.C. §1322(a) — authorizing duty-free entry of IITs;
- 19 C.F.R. §10.41a — governing container admission, movement, and inland use;
- CBP ruling practice — which defines and applies the IIT standard.

Under this framework, a foreign-titled ISO container—whether a simple steel box or a fully engineered GreenBox™ with advanced energy and digital systems—is classified as one maritime asset, not as an assemblage of dutiable goods.

The Non-Decomposition Rule: The Container Is a Single Object

This is decisive for GreenBox™ owners:

CBP does not decompose a container into its internal components for duty, tariff, or classification purposes.

Whether the GreenBox™ includes:

- energy capture, storage, and thermal PCM systems,
- advanced encryption hardware or entropy-harvesting systems,
- embedded sensor matrices,
- research modules,
- digital intelligence systems or digital twin processors, or
- internal structural reinforcement,

CBP treats the entire unit as a container, period.

Multiple rulings confirm this principle:

- HQ 114021 (1998) — fitted containers remain containers;
- HQ 116684 (2006) — internal modules do not convert a container into "goods";
- HQ H004054 (2007) — containers with internal systems "remain classified under HTS 8609."

Admiralty (Continued)

Federal Customs Regime & Legal Status of the GreenBox™ (Continued)

The tariff classification, even upon domestic entry, is:

HTS 8609.00.00 — "Containers for transport of goods" — Duty rate: 0%.

There is no alternative higher tariff rate. There is no mechanism to assess duties on internal components. There is no state or municipal authority to reclassify the container.

Treasury Delegation + CBP Authority + §10.41a IIT Status

Under U.S. law, the authority to interpret and administer all customs matters—including the treatment of intermodal containers—flows from the Treasury Department's delegation of power to U.S. Customs and Border Protection. Treasury Department Delegation Order No. 165-19 ***vests CBP with exclusive jurisdiction over tariff classification***, temporary admission, and the designation of instruments of international traffic. CBP, exercising that delegated authority, has long held under 19 C.F.R. § 10.41a that ***marine containers are "instruments of international traffic"*** (IITs): ***a legal category distinct from "goods," exempt from duty, and not subject to disassembly or component valuation***.

The entire container—including its integral systems, fixtures, and embedded technologies—is treated as a single IIT unit for customs purposes, whether arriving by sea, rail, air, or inland transit. Because CBP's IIT determinations preempt state and local taxing authority, neither municipalities nor political subdivisions may impose taxes, tariffs, use assessments, or re-classification schemes on an IIT container under U.S. constitutional and statutory structure.

Admiralty Overlay — Functional Maritime Character in the U.S.

Even within the United States, a GreenBox™ does not shed its maritime identity merely because it is ashore. Under 28 U.S.C. § 1333, 46 U.S.C. § 30101, and the Supreme Court's functional test in Executive Jet Aviation v. City of Cleveland, 409 U.S. 249 (1972), federal maritime jurisdiction attaches wherever an instrument's operation bears a substantial relationship to traditional maritime activity.

Courts repeatedly held that functional nexus—not geographic location—controls. In Sisson v. Ruby, 497 U.S. 358 (1990), the Court emphasized that maritime character exists where an activity has potential to affect maritime commerce. In Norfolk Southern v. Kirby, 543 U.S. 14 (2004), Court confirmed maritime instruments "remain maritime" even inland so long as their principal objective is tied to maritime trade.

ISO containers occupy a special position. In Japan Line, Ltd. v. County of Los Angeles, 441 U.S. 434 (1979), the Supreme Court held containers are instruments of international commerce protected from state taxation, invoking both admiralty and foreign-commerce powers.

Applied here: any GreenBox™ operations that support, derive from, or participate in maritime functions—telemetry exchange, intermodal scheduling, navigation data relay, global comms, AI-assisted logistics, or energy systems supporting vessel operations—retain admiralty character even while inland. These activities fall within the federal maritime and foreign-commerce sphere, not state or local jurisdiction.

Maritime Activity and Inland Operations: The Legal Test

Under the Container Convention and CBP interpretation, a container continues to enjoy IIT status—and thus remains duty-free and federally governed—so long as it is engaged in maritime or intermodal activity, which includes:

- preparation for the next voyage;
- repair, maintenance, or refitting;
- processing, monitoring, or securing cargo (including digital cargo);
- energy management or telemetry associated with future voyages;
- data transmission, IT functionality, encryption, or digital operations required for container management;
- intermodal coordination with rail, truck, port, or inland port operations; and
- any function directly tied to the container's ongoing role in international transit.

Under this expansive definition, embedded systems of a GreenBox™—energy systems, IT processors, network modules, digital twins, sensing arrays, and entropy collectors—are all maritime functions when used for operational readiness, cargo or environmental monitoring, positioning,container intelligence, voyage preparation, or intermodal coordination. The law does not require a vessel to be present. Maritime activity is measured functionally, not geographically.

Inland Placement: Why the GreenPad™ Matters

When a GreenBox™ is positioned at an inland O|Zone™ port site, it is not permanently affixed to real property. It sits on a GreenPad™, which is engineered as a structural analog of a container deck. The GreenBox™ locks to it using standard ISO twist-lock mechanisms—the same fittings used on ships, railcars, and chassis.

This matters legally: The GreenBox™ remains mobile. It is not converted into a building or fixture. It retains its maritime character. States cannot assert property-tax jurisdiction. Municipalities cannot impose ad valorem assessments. Federal customs classification remains controlling.

Having established where the GreenBox™ "lives" in law, we now turn to how it "earns" in commerce — and that earning begins at the moment of its maiden voyage in international waters. Its first movement under Admiralty sets the legal and operational course for its entire lifetime.

Tariff Perspectives

The Treaty Framework: No Duties, No Charges, No Impediments on the Container Itself

Across the governing conventions—the Customs Convention on Containers (1972), the Customs Convention on Containers (1956), the International Convention for Safe Containers (CSC), and GATT Articles V & VIII—a single principle repeats without variation:

An ISO container, when in international service, may not be subjected to import duties, customs charges, tariffs, or taxation merely because it enters, leaves, or moves within a country.

Key treaty language:

- "Containers shall be admitted free of import duties and taxes... and shall not be subjected to customs charges for their temporary admission or use." (Customs Convention on Containers, Art. 3)
- "No duties or charges... shall be levied in respect of the mere passage of goods across territory." (GATT Art. V:3)
- "Fees and charges... shall be limited to the approximate cost of services rendered." (GATT Art. VIII)

Meaning for the GreenBox™:
The container itself is exempt from tariffs, duties, and most assessments simply because it is present, stationary, or moving. This protection applies regardless of internal equipment, digital systems, or energy systems, unless the container ceases to qualify as an "instrument of international traffic" under U.S. implementation (19 C.F.R. §10.41a).

The GreenBox™ is specifically engineered not to lose this status.

Prohibition on Local or Sub-Federal Taxation of the Container as Property

Treaties bind the federal sovereign, and the federal sovereign—by adopting these conventions—binds its states and political subdivisions for matters of international commerce.

As courts have repeatedly held:
States and municipalities may not tax, seize, encumber, or restrict an instrument of international traffic based on its presence, use, or movement within the state.

Anchors:

- Michelin Tire Corp. v. Wages, 423 U.S. 276 (1976) – state taxes cannot interfere with the national uniformity required for international trade.
- Itel Containers Int'l Corp. v. Huddleston, 507 U.S. 60 (1993) – container leasing and movement are within the federal foreign commerce power; states may not burden them.
- Norfolk Southern Railway v. Kirby, 543 U.S. 14 (2004) – maritime instruments retain maritime character even when inland; uniformity of treatment is required.

Result:
A city cannot levy property tax, use tax, or license fees on the GreenBox™ as a container.
A county cannot place a lien or encumbrance on it.
A state cannot impose discriminatory taxes or fees related to its operation.

Prohibition on Tariffs or Charges on Container Operations

Treaties prohibit not only duties on the container, but also charges "in connection with" the use or operation of the container if such charges would impede international transit.

This covers:

- on-site container handling fees beyond cost-of-service
- local "impact fees"
- local "transportation surcharges"
- operational taxes imposed due to presence of the container
- assessments based on internal systems, equipment, or digital use
- "value-based" levies on the container as property or equipment

Because the GreenBox™ is an energy generator, a data node, and a logistics instrument, its operational output is still categorically protected if the activity falls within maritime commerce, transit, or international digital logistics.

Tariff Perspectives (continued)

Modern courts accept a broad construction of maritime activity when the instrument:

1. performs functions integral to carriage, coordination, or international supply chains,
2. facilitates global data or cargo operations, or
3. participates in safety, telemetry, or environmental systems supporting maritime commerce.

The GreenBox™ checks all three boxes.

Operational Revenue: Still Part of Maritime Commerce

This is the part most advisors miss.

Because the GreenBox™ maintains its maritime identity and performs continuous maritime functions—even when stationary—its revenue streams are treated as ***operational revenue of an instrument of international traffic***.

Treaty logic:

- If the container is not taxable,
- And fees cannot be imposed for its activity,
- Then revenue earned through its treaty-protected functions is not "U.S.-source" merely because the box is physically located in the U.S.

This is reinforced by U.S. C.F.C. rules requiring proper sourcing of income earned through foreign maritime assets.

Thus, GreenBox™ operational revenue—thermal, digital, computational, telemetry, communications, logistics, or processing—remains consistent with foreign-source maritime commerce, when properly structured.

This is the basis for the 14.25% effective U.S. federal rate under §951A/§250.

Tariff Doctrine Summary (Document-Friendly)

To summarize for the executive reader:

The GreenBox™ is:

- a federally recognized instrument of international traffic
- protected by binding treaty
- exempt from duties, tariffs, and customs charges
- beyond the taxing power of states and municipalities
- and its operational revenue is treated consistently with foreign-source maritime income

This section—together with the Admiralty principles—forms the legal backbone for the GreenBox™ tax treatment, operational autonomy, and transport/stationary dual-mode design.

Professional Notice & Tariff Clarification

Professional Notice

The information provided in this document reflects our understanding of the international treaty framework governing ISO intermodal containers, the U.S. implementation of that framework, and the commercially recognized treatment of revenue derived from qualifying maritime activity. We are not providing tax, legal, or accounting advice.

Purchasers should consult their own independent advisors to evaluate how these rules apply to their individual circumstances, entity structures, and tax positions.

Tariff Status Clarification

Under the governing conventions and U.S. adoption of those conventions:

- ISO intermodal containers are admitted into the United States free of import duty and free of tariff.
- If a container becomes "domesticated" for U.S. purposes, its tariff classification remains at a duty rate of 0% under the Harmonized Tariff Schedule (HTSUS 8609).

This status reflects the long-established global treatment of containers as instruments of international traffic and is unaffected by internal technology, equipment, or mode of operation.

Tariff Perspectives (continued)

The Legal Character That Governs the GreenBox™
The legal treatment of a GreenBox™ within the United States does not arise from geography or where the unit happens to be placed at a moment in time. It derives from its nature, its original deployment, and the body of international and federal law that governs maritime commerce.

Once certified under the Customs Convention on Containers (1972) and admitted under 19 U.S.C. §1322(a) and 19 C.F.R. §10.41a, the GreenBox™ enters service as an "instrument of international traffic" and remains subject to that regime for the entirety of its useful life. It is not treated as a domestic commercial asset; it is treated as a globally governed maritime instrument whose status follows it wherever it goes.

Maritime Character From the Maiden Voyage
A GreenBox™ acquires its maritime character at birth. The inaugural international transit fixes its legal identity, and that character is not extinguished by subsequent inland positioning. Federal jurisprudence has long held that maritime status attaches not to physical location but to nature and function of the instrument itself.

In Executive Jet Aviation v. City of Cleveland, Sisson v. Ruby, and Norfolk Southern v. Kirby, the Supreme Court articulated the functional-nexus test: when an instrument's principal purpose is maritime commerce and its ongoing operations bear a substantial relationship to maritime activity, admiralty jurisdiction and maritime character persist even when the instrument is land-based. These cases collectively establish that once a container is launched into maritime commerce, its status does not dissolve simply because it is later positioned inland.

Continuing Maritime Functions Ashore
GreenBox™ continues to perform the same class of maritime functions whether located on a dock in Singapore or on a pad in the US. Its digital architecture maintains continuous telemetry with the global fleet, participates in international routing intelligence, coordinates cargo metadata, and engages in environmental, weather, and navigational data exchange. Its sensor systems operate as maritime instrumentation; its computational processes support fleet-level logistics; its communications remain tied to seaborne networks. In this respect, the GreenBox™ mirrors the functional profile recognized in Executive Jet and Kirby: the maritime identity is preserved because the work it performs continues to be maritime in substance, even though the unit is positioned inland.

Tariff Status: Duty-Free in and Duty-Free Out
The tariff classification of the GreenBox™ is equally stable. Under the Harmonized Tariff Schedule, ISO containers fall under HTSUS 8609, which carries a permanent duty rate of zero. This duty-free status does not change if the container is stationed within the United States, or used in stationary operations. Because tariff status flows from treaty obligations and federal supremacy, neither states nor municipalities may impose duties, fees, or analogous exactions inconsistent with the nationwide preemption recognized in Japan Line, Ltd. v. County of Los Angeles.

The GreenBox™, once certified and admitted as an instrument of international traffic, remains duty-free for the duration of its life, whether entering or exiting the United States.

Why This Matters for U.S. Taxation
This international and federal legal framework establishes the foundation for how GreenBox™ revenue is treated for U.S. tax purposes. Because the unit remains a maritime instrumentality rather than a domestic commercial asset, properly structured revenue streams may be treated as foreign-source income. In turn, a U.S. owner, operating through a controlled foreign corporation or through a §962 election, may achieve an effective federal tax rate of approximately 14.25% rather than 37+%.

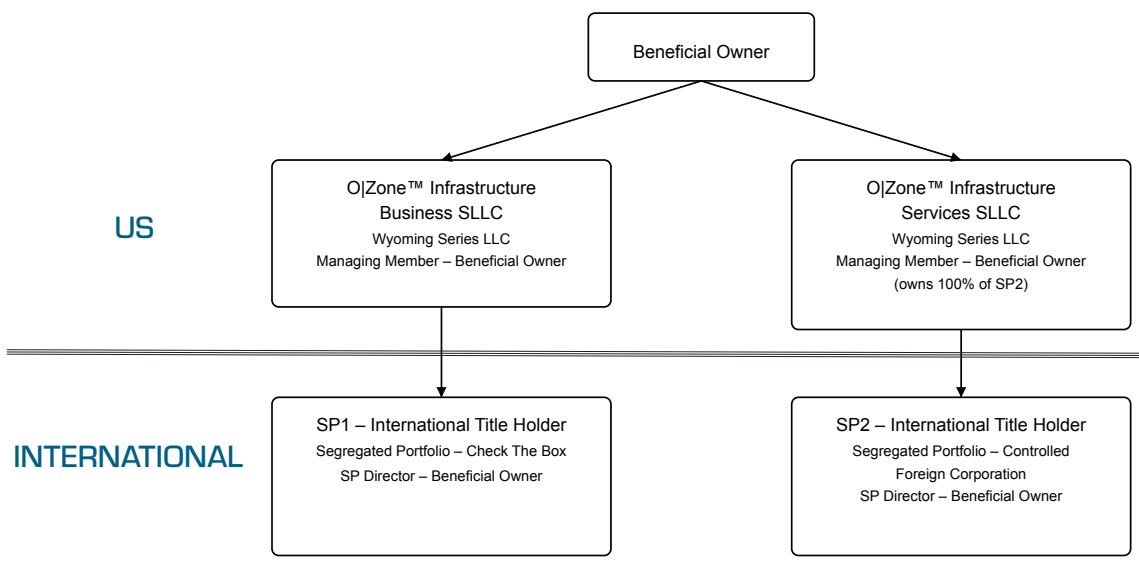
At the same time, federal supremacy and treaty implementation sharply limit the ability of states, cities, and other political subdivisions to tax the instrument, its activity, or its revenue streams. GreenBox™ is governed by an entirely different set of rules—rules that follow from its maritime birth, its continuing maritime function, and its fixed tariff classification.

> ***The federal tax analysis that follows rests on the same treaty and maritime principles outlined above. Once a GreenBox™ is recognized as an instrument of international traffic, that status shapes how U.S. law treats its revenue, incentives, and depreciation. The next section summarizes those implications for the purchaser's advisors.***

IIS GreenBox™: US Beneficial Ownership Structure

Optimizing Ownership Framework for US High-Income Purchasers of GreenBox™

The following section outlines the federal tax pathways commonly used by U.S. owners of internationally active equipment—summarizing how GreenBox™ revenue, when properly structured within the O|Zone™ framework, may interact with the post-2017 U.S. rules governing bonus depreciation, investment tax credits, and controlled foreign corporations. This material is not tax advice; rather, it highlights the statutory mechanics, elections, and structural considerations that U.S. professional advisers typically evaluate when determining how a Beneficial Owner may report revenue arising from international operations. What follows is intended to give counsel the precise starting points—citations, structural steps, and governing concepts—needed to assess the Beneficial Owner's position under current law.



In simplest form, two Wyoming Series LLC are established with a single series each, as disregarded entities, with Beneficial Owner as Management Member.

Cayman Legal Counsel prepares a Segregated Portfolio Resolution on GreenBox Registry SPC, creating a Segregated Portfolio ("SP"). It is compliant with IRS requirements for a "Check The Box" disregarded entity portfolio. Beneficial Owner may be named SP Director.

Cayman Legal Counsel prepares a Segregated Portfolio Resolution on GreenBox Registry SPC, creating a Segregated Portfolio ("SP"). It qualifies as Controlled Foreign Corporation for IRS purposes. Beneficial Owner may be named SP Director.

What This Structure Achieves

Together, the Beneficial Owner, the two U.S. SLLCs, and the SP1/SP2 Cayman portfolios create:

- Clear separation between title, operations, and international revenue rights,
- Eligibility for 100% bonus depreciation and the 40% Investment Tax Credit (ITC) when properly structured,
- Access to CFC treatment for qualifying international GreenBox™ revenue,
- A structure that aligns with international admiralty law, U.S. tax law, and Wyoming's digital-asset and Series LLC statutes, and
- A defensible pathway for professional advisors to apply the federal rules governing foreign source container income under well-established maritime doctrines.

US Beneficial Ownership Structure (Continued)

Optimizing Ownership, Title, and International Operations Under Current Law

The O|Zone™ ownership structure is designed to give a U.S. Beneficial Owner a legally robust framework for acquiring, commissioning, operating, and insuring GreenBox™ units while separating international maritime title from U.S. operating activity. It also ensures that federal tax attributes—bonus depreciation, investment tax credits, and controlled foreign corporation (CFC) allocations—can be evaluated and implemented by the Beneficial Owner's professional advisors in a clear, predictable manner.

At the top of the structure is the Beneficial Owner, who establishes two Wyoming Series LLCs—O|Zone™ Infrastructure Business SLLC and O|Zone™ Infrastructure Services SLLC—each serving a distinct legal and operational purpose. Wyoming is selected for its zero state income tax, strong digital asset statutes (including Controllable Electronic Records), and protective LLC legislation.

Infrastructure Business SLLC (U.S.)

The Infrastructure Business SLLC holds the Beneficial Owner as its Managing Member and is used to manage the owner's broader portfolio of equipment and related assets.
It provides:

- 100+ hours of annual participation by Beneficial Owner with no other employee exceeding BO time; satisfying federal requirements for passive-activity exemption. This enables Beneficial Owner to combine other business income with bonus depreciation and expenses from infrastructure business activity.
- Optionality in Series treatment, enabling each Series to contain distinct assets without cross-liability.
- A pathway for managing necessary equipment obligations (insurance, storage, pad fees) when not covered by domestic or international operations.

SP1 – International Title Holder (Cayman)

Directly beneath this entity sits SP1 – International Title Holder, a Segregated Portfolio formed under Cayman law within a registered SPC. SP1 is a "Check-the-Box" entity for U.S. tax purposes, enabling GreenBox™ title to be held internationally while flowing through tax effects to the Beneficial Owner via the Wyoming SLLC. SP1 may lawfully name the Beneficial Owner as its SP Director.
SP1 does not contract for maritime revenue — it only holds title and grants use rights.

Infrastructure Services SLLC (U.S.)

Infrastructure Services SLLC is likewise managed by Beneficial Owner but is structured to support operational and services activity. It is designed to elect passthrough treatment if Beneficial Owner prefers to receive cashflows directly.
It provides:

- A U.S. platform for non-international revenue associated with GreenBox™ use.
- A mechanism for receiving CFC allocations from SP2.
- Optional qualification as a QOZB or QSBC, providing significant future capital-gains planning opportunities.

This entity owns 100% of SP2, the international revenue holder.

SP2 – International Revenue Holder (Cayman)

SP2 is formed as a Segregated Portfolio that qualifies as a Controlled Foreign Corporation (CFC) for IRS purposes. It may name the Beneficial Owner as SP Director.

- Contracts with the global Operator for international maritime and DigitalTwin revenue.
- Receives participation payments only from the Operator.
- Allocates CFC income to Infrastructure Services SLLC under NCTI rules, enabling a properly structured U.S.

Beneficial Owner to achieve an effective federal tax rate of approximately 14.25% on qualifying GreenBox™ revenue.

- Pays international insurance premiums and other maritime-related obligations directly from SP2 revenue.
- Has no exposure to U.S. creditors and no operational contracts with U.S. counterparties.

SP2 does not participate in U.S. domestic revenue and does not hold title to the GreenBox™ unit.

Cayman Administration and Risk Isolation

Both SP1 and SP2 rely on Cayman counsel and corporate services providers to establish Segregated Portfolios within a statutory SPC. Each SP:

- Maintains its own ledger and lien register.
- Is bankruptcy-protected and creditor-isolated.
- Build out payments for GreenBox™ may be made directly by Beneficial Owner or U.S. SLLCs.

This segregation ensures that U.S. revenue, international maritime revenue, title, insurance, and operational functions are isolated into their proper channels, eliminating cross-contamination and reducing international risk.

IIS GreenBox™: Commissioning, Fabrication & Maritime Delivery

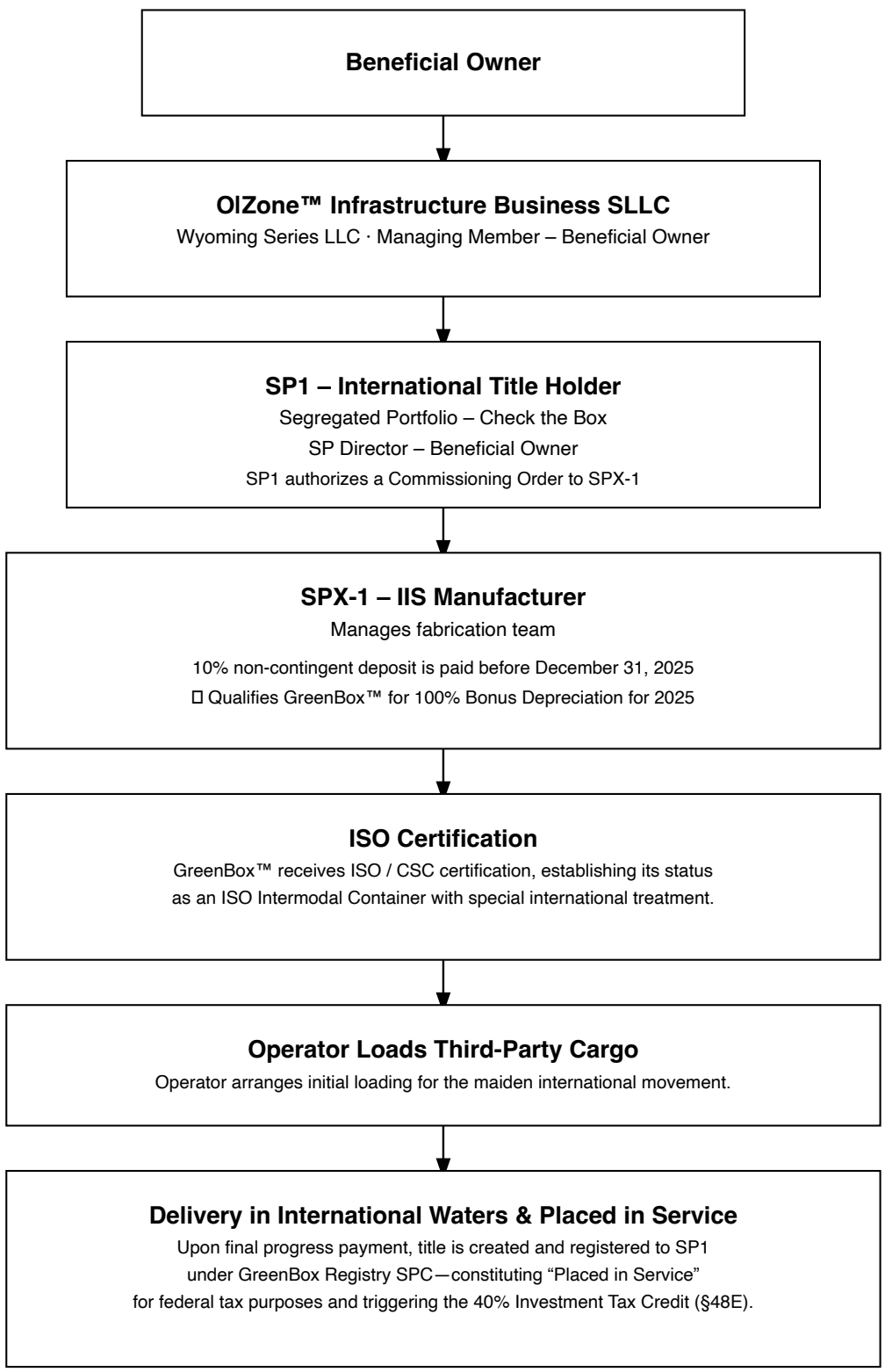
(Establishing 100% Bonus Depreciation and 40% Investment Tax Credit Eligibility)

The graphic below illustrates the lifecycle of a new GreenBox™ unit from commissioning through delivery in international waters. This sequence is required to establish the federal tax positions available to U.S. purchasers under current law.

A GreenBox™ begins as a U.S. taxpayer's Commissioning Order—executed through the Infrastructure Business SLLC and its corresponding SP1 international title holder—with a non-contingent deposit paid prior to December 31, 2025. That deposit, once committed and irrevocable, allows the purchaser to claim 100% bonus depreciation in 2025 under MACRS rules governing qualified manufactured property.

The fabrication is performed by SPX-1, the IIS manufacturing entity. Following ISO/CSC certification confirming the unit's legal status as an ISO Intermodal Container, the Operator arranges third-party cargo loading and transit for its maiden international movement. When the unit crosses into international waters and the final progress payment is made, title vests in SP1, and the GreenBox™ is deemed "Placed in Service" for federal purposes—triggering the 40% Investment Tax Credit under the new §48E Clean Energy framework.

This commissioning-to-delivery chain is foundational: it secures the federal incentives, confirms the international legal status of the unit, and establishes the basis upon which all future maritime and stationary revenue will be treated.



IIS GreenBox™: US Federal Tax Perspectives

(Executive Summary for Professional Advisors)

GreenBox™ — as a certified ISO intermodal cargo container — falls within an established federal tax framework that provides two materially significant incentives for U.S. purchasers: 100% bonus depreciation and 40% Investment Tax Credit. The combined effect is to enable a U.S. purchaser in the highest marginal bracket to offset approximately 80% of the acquisition cost through depreciation and ITC in the first two taxable years.

This page summarizes the governing provisions. The detailed Admiralty and Treaty sections earlier in this document explain why the GreenBox™ is treated as a single, unified instrument for both depreciation and credit purposes, rather than a collection of separable components.

100% Bonus Depreciation (2025)

Qualification of ISO Containers Under MACRS

Under Rev. Proc. 87-56 (Asset Class 00.28), intermodal cargo containers are classified as 7-year MACRS property. Under the One Big Beautiful Bill transition rules, any property with a recovery period of 20 years or less qualifies for 100% bonus depreciation for 2025 if:

1. The purchaser enters into a binding written contract before December 31, 2025, and
2. Makes a non-contingent deposit toward the purchase price before year-end.

GreenBox™ meets these requirements. Therefore, the entire acquisition cost may be deducted in 2025.

Placed in Service

Although fabrication continues into 2026, a GreenBox™ using standard maritime delivery protocol is placed in service when:

- It is delivered in international waters,
- After ISO certification,
- Carrying third-party cargo loaded by the Operator, and
- Commencing maritime activity (telemetry, routing, AIS-adjacent transfers, environmental sensing).

This satisfies the "placed in service" requirement under §168(k), even though the bonus deduction was already taken in 2025 because contract + deposit timing governs the deduction year.

↔

40% Investment Tax Credit (2026)

GreenBox™ qualifies for the Clean Electricity Investment Tax Credit under new §48E as:

1. A Qualified Facility and/or
2. Energy Storage Technology,

provided its generation and storage capacity remains under the 1 MW limitation and domestic content thresholds are met.

Why the GreenBox™ Qualifies

- Integrated renewable-energy conversion systems (thermal ↔electric).
- Integrated energy-storage systems (thermal, battery, and hybrid buffering).
- Integrated control architecture that constitutes "qualified energy property."
- Meets definition of an energy storage technology under §48E(c).
- Does not rely on the repealed §48(a)(3) definitions.

Domestic Content Requirement

Under §48E(a)(3)(B) and the 2025–2026 phase-in:

- 45% U.S. content is required if construction is deemed to "begin" in 2025
- 50% if construction begins in 2026

GreenBox™ is engineered to meet these thresholds through U.S. fabricated components, U.S. advanced-materials inputs, and U.S.-based AI/compute modules.

Basis for 40% Credit

The ITC applies to the full cost of the qualifying unified property.
Because the GreenBox™ is treated as a single unit under HTSUS 8609 and international maritime doctrine, the ITC applies to the entire purchase price (subject to energy-property qualification), rather than a pro-rata allocation across subsystems.

Delivery Timing for ITC

The credit is generated when the unit is:

- ISO-certified
- Delivered in international waters
- Placed into service (i.e., maritime activity begins)

This occurs in 2026 for a 2025 contract.

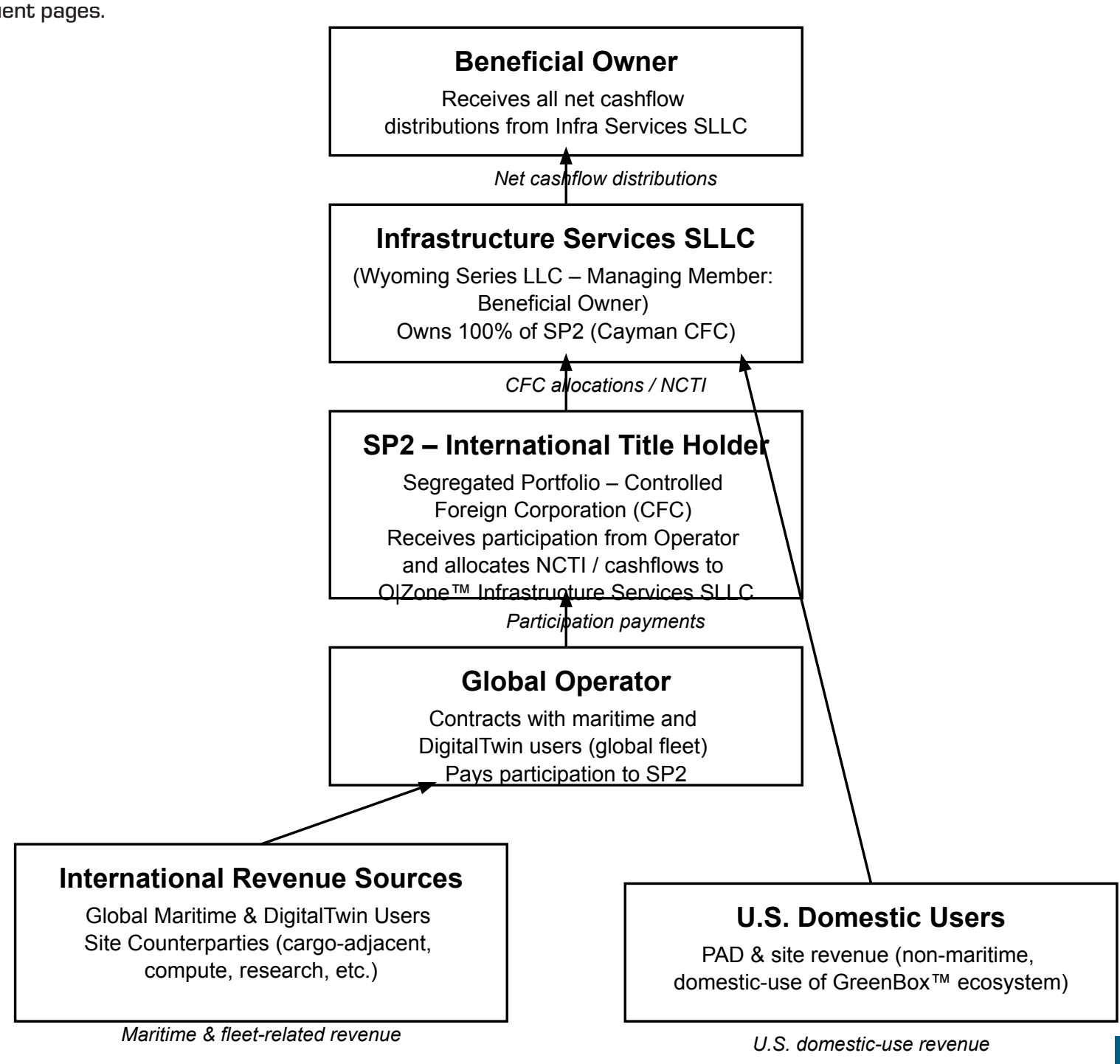
IIS GreenBox™: US Federal Tax Perspectives (Continued)

Revenue & Ownership Flow Overview

The structure below illustrates how a U.S. Beneficial Owner participates in both international maritime revenue and U.S. domestic revenue generated by GreenBox™ units. The framework uses two Wyoming Series LLCs and two Cayman segregated portfolios (SP1 and SP2) to separate title, operations, risk, and tax treatment—while ensuring all operational cashflows ultimately consolidate back to the Beneficial Owner.

- SP1 (International Title Holder) maintains global title, manages commissioning and taking international delivery of each GreenBox™.
- SP2 (International Revenue Holder / CFC) contracts with the independent Operator and receives participation payments from all international and maritime-linked activity.
- Infrastructure Services SLLC receives CFC allocations from SP2 and handles all domestic-use revenue generated by U.S. counterparties.
- All net cashflows consolidate to the Beneficial Owner, regardless of revenue origin, through properly structured distributions.

This revenue map provides a simplified visual of the operational flows that support the tax positions discussed in the subsequent pages.



IIS GreenBox™: US Federal Tax Perspectives (Continued)

Revenue Tax Position Coordinated With Admiralty, Customs, and Maritime Revenue

How international status, federal implementation, and properly structured ownership converge for U.S. purchasers of GreenBox™ units.

A GreenBox™ is not merely advanced equipment—it is an ISO-certified instrument of international traffic governed first by the Customs Convention on Containers (CCC 1972), the International Convention for Safe Containers (CSC 1972), and the U.S. federal statutes implementing both (19 U.S.C. §§ 1322(a), 1498; 19 C.F.R. § 10.41a). Once a GreenBox™ receives its CSC Safety Approval Plate and undertakes its inaugural international voyage, its maritime character is fixed at birth under long-established doctrine. That status does not depend on where the unit happens to sit; it flows from its nature, its certification, its first deployment, and its continuing functions.

International Status Controls U.S. Treatment of GreenBox™ Revenue

Under the conventions, a certified ISO container is recognized not as merchandise, but as a globally governed transportation instrument. U.S. implementation adopts this classification directly:

- ISO containers are admitted duty-free, both inbound and outbound.
- States and political subdivisions may not impose taxes, fees, or operational burdens that interfere with their treaty-protected movement or function.
- When inland, their character does not convert to domestic property; federal admiralty doctrine attaches based on function, not geography (Executive Jet v. Cleveland; Sisson v. Ruby; Norfolk Southern v. Kirby).

A GreenBox™ continues to perform maritime functions—telemetry, routing intelligence, weather and environmental instrumentation, AIS-adjacent data, container-level logistics, and cargo-adjacent compute—even when sitting on a pad in the US. These are traditional maritime activities, preserved inland by the Kirby functional-nexus test. As a result, much of the operational revenue generated by a GreenBox™ may continue to be characterized as international maritime activity for federal tax purposes.

How This International Status Coordinates With U.S. Tax Law

Under current law (including the 2017 global minimum tax reforms and corresponding OBBB adjustments effective 2026), properly structured foreign-source revenue earned through a Cayman SP2 designated as a Controlled Foreign Corporation (CFC) ***may be taxed to a U.S. Beneficial Owner at an approximate 14.25% federal rate*** when the required elections are made (typically through §962 mechanisms or corporate-level ownership inside Infrastructure Services SLLC).

The pathway works because:

1. Revenue arising from international use of the GreenBox™—including maritime-classified inland use—is generally foreign-source when conducted through SP2.
2. CFC allocations flow to Infrastructure Services SLLC, which (depending on elections) may treat the income under the NCTI framework.
3. The §250 deduction, NCTI mechanics, and OBBB adjustments produce the blended 14.25% effective rate for the U.S. Beneficial Owner.

Each step in the analysis relies on federal statute, Treasury regulations, IRS elections expressly permitted by law, and the international legal character of the GreenBox™ itself.

Coordination With U.S. Customs & Tariff Law

GreenBox™ holds a stable position under HTSUS 8609.xx (freight containers)—a tariff category that remains 0%, both upon entry and when domesticated. U.S. customs law treats the GreenBox™ as a single indivisible instrument, not a collection of components.

Because it is not treated as imported merchandise, and because it remains an instrument of international traffic, its presence in the U.S. does not establish a domestic taxable nexus, and states face substantial restrictions in attempting to tax its operations (a recurring holding across multiple federal preemption cases).

IIS GreenBox™: US Federal Tax Perspectives (Continued)

Conclusion

Integration With Federal Incentives

The same features that preserve GreenBox™'s international character also make it eligible for U.S. energy incentives:

- 100% Bonus Depreciation (2025 contracts + 10% non-contingent deposit),
- 40% Investment Tax Credit (ITC) under new §48E when the required domestic-content thresholds are met,
- Classification as an energy storage technology under §48E(d)(1)(B) due to its thermal-to-electric system (Stirling cycle, PCM modules, battery arrays), and
- Eligibility even when mounted within a container form factor because §48E is technology-based, not "geographic"-based.

Together, these incentives typically offset 80+% of the purchase price for purchasers in the top bracket—before accounting for reduced-rate foreign-source revenue.

The GreenBox™ Legal Position—A Unified Framework

When combined, the international conventions, U.S. implementing statutes, federal admiralty doctrine, U.S. customs regulations, and the post-2017 CFC/NCTI framework form a consistent, mutually reinforcing legal position:

- The GreenBox™ is a maritime instrument, not ordinary domestic property.
- Its global revenue, when structured through SP2, is typically foreign-source.
- Federal incentives apply fully because its embedded systems constitute qualifying energy property under §48E.
- Tariff and customs law confirm it is duty-free, non-merchandise, and federally preempted from most state interference.
- Its operational intelligence and DigitalTwin architecture strengthen—not weaken—its maritime character, because these systems directly support international logistics functions.

Conclusion

For U.S. owners, the coordinated effect of these regimes is exceptionally powerful:

- Immediate tax offsets through bonus depreciation and the §48E ITC,
- Reduced long-term federal taxation on foreign-source operational revenue,
- Protection from state and local taxation due to federal preemption,
- A globally recognized, treaty-protected asset whose legal status is fixed from its maiden voyage and continues throughout its service life

When these elements are aligned—as the O|Zone™ structure is designed to ensure—the GreenBox™ becomes more than a container: it becomes a globally governed, tax-efficient, energy-qualified asset class that retains its maritime identity while generating long-term, resilient value for sophisticated U.S. purchasers.

Professional Advisor Notice

The tax, regulatory, and legal concepts described in this document are provided solely for informational purposes to assist the U.S. purchaser and their professional advisors in understanding the statutory, treaty-based, and structural considerations applicable to ISO-certified GreenBox™ units. Nothing herein constitutes tax advice, legal advice, or a recommendation regarding any specific structure or election. The U.S. federal, state, and international tax consequences of owning or operating a GreenBox™ depend on the purchaser's specific facts, elections, and professional guidance.

Prospective purchasers should rely exclusively on their own tax counsel, legal counsel, and accounting advisors when evaluating 100% bonus depreciation, §48E Investment Tax Credit eligibility, domestic-content rules, controlled foreign corporation treatment, international-source revenue classifications, or any filing or election referenced in this material. All interpretations of statutes, conventions, and judicial authorities must be independently confirmed by qualified advisors prior to implementation.