

Item 19
FINANCIAL PERFORMANCE REPRESENTATIONS

The FTC’s Franchise Rule permits a franchisor to provide information about the actual or potential financial performance of its franchised and/or franchisor-owned outlets, if there is a reasonable basis for the information, and if the information is included in the disclosure document. Financial performance information that differs from that included in Item 19 may be given only if: (1) a franchisor provides the actual records of an existing outlet you are considering buying; or (2) a franchisor supplements the information provided in this Item 19, for example, by providing information about possible performance at a particular location or under particular circumstances.

Historic FPR #1- Average Gross Sales

Below is a statement of average gross sales of Surface Specialists Businesses for the 12-month period from January 1, 2025 to December 31, 2025 (“Reporting Period”). As of December 31, 2025, there were 44 operational franchisees, 44 of which had been in operation for at least a full year (“Reporting Franchisees”). Three (3) franchised outlets closed part way through 2025 and their results are not included. We allow Reporting Franchisees who own more than one franchise and who are parties to more than one Franchise Agreement to report their gross sales to us on one report. As a result, 6 of the 44 Reporting Franchises submitted a single report combining Average Gross Sales for multiple territories. Five of these Franchises operate in 2 Designated Territories and 1 operates in 4 Designated Territories. Each provided an estimated percentage of the sales attributed per Designated Territory to determine Average Gross Sales per Designated Territory they operate.

Average Gross Sales (1)	\$296,404.64
Median Gross Sales	\$132,416.20

(1) “Gross Sales” (Gross Receipts) means the total revenues received from the sale of goods and services at or through the Surface Specialists Business, less sales or similar taxes or refunds.

Of the 44 Reporting Franchisees who reported gross sales information for the Reporting Period and are included in this statement, 10 of the 44 franchisees (23%) attained or exceeded the average gross sales of \$296,404.64.

The total gross sales of the 44 Reporting Franchisees ranged from a low of \$3,725.00 (operating in 1 Designated Territory with a population of 2,257,491 people) to a high of \$2,069,644.20 (operating in 1 Designated Territory with a population of 2,292,476 people).

The average population of the Designated Territories of the Reporting Franchisees was 1,535,443 people per Reporting Franchisee, the median population of the Designated Territories of the Reporting Franchises was 1,409,215 and the population of the Designated Territories of the Reporting Franchisees ranges from 42,878 to 4,728,030 per Reporting Franchisee.

Some franchisees have sold this much. Your individual results may differ. There is no assurance that you will sell as much.

Forecast FPR #2- Approximate Sales Value of Initial Inventory

The charts below illustrate the approximate sales value that can be produced from materials furnished in the Initial Inventory Packet included with a franchise purchase based on the average and median sales price reported by franchisees. The sales information provided was derived from a pricing survey conducted in January 2026. All 44 outlets in operation as of December 31, 2025, were sent the survey. Some franchise owners operate multiple outlets. As a result, there are only 35 franchise owners who owned all our franchised outlets in operation at the time the survey was conducted. Each owner submitted one response applicable to all outlets they own. 35 franchise owners completed and returned the 2026 survey.

Table 1: Average Values

Job Type & Number of Jobs that may be generated from Initial Inventory included with franchise purchase		# of Franchises providing price	2026 Lowest Price Provided	2026 Highest Price Provided	2026 Average Sales Price*	2026 Estimated Sales Value: Average	Franchises who met or exceeded Average	
							#	%
Standard tub only refinishes	7	27	325.00	1,200.00	576.44	4,035.08	10	37
Standard tub only strip & refinish	5	27	200.00	1,500.00	758.70	3,793.50	10	37
Tub with surrounds	2	26	550.00	2,085.00	1,153.85	2,307.70	10	38
Chipped tub or counter top repairs (80oz of repair coating total - ¼ oz used per repair)	320	34	75.00	330.00	175.69	56,220.80	14	41
Tub or counter top buffs	75	32	75.00	330.00	186.25	13,968.75	14	44
Through crack repairs (Not using an Overlay Panel)	10	33	160.00	500.00	291.29	2,912.90	14	42
Crack repair with Overlay Panel	2	32	165.00	2,500.00	872.19	1,744.38	9	28
Multi-crack repairs (using 32oz of GP resin)	10	30	180.00	800.00	356.67	3,566.70	14	47
Chemically clean tub bottoms	10	31	120.00	330.00	186.94	1,869.40	14	45
New skid bottoms	8	33	125.00	500.00	235.91	1,887.28	15	45
Solid surface buff kitchen tops	10	25	150.00	600.00	308.80	3,088.00	10	40
Stainless steel scratch removal	5	22	75.00	330.00	174.77	873.85	8	36
Granite or marble chip repairs	50	26	75.00	330.00	196.15	9,807.50	13	50
Granite buff & scratch removal	20	17	150.00	500.00	267.35	5,347.00	7	41
Marble buff & scratch removal	20	22	75.00	330.00	198.64	3,972.80	10	45
Glass scratch removal	2	12	50.00	500.00	300.83	601.66	3	25
Approximate Sales Value: Average						\$115,997.30		
Discounted 30%***						\$81,198.11		
<p>*Price shown represents the Company Average Price for each service as derived from the 2026 Repair and Refinishing Pricing Survey of Surface Specialists franchisees.</p> <p>***This discount assumes that a new franchise may discount their initial price structure up to 30% to obtain work when entering the market and establishing their franchise business.</p>								

Table 2: Median Values

Job Type & Number of Jobs that may be generated from Initial Inventory included with franchise purchase		# of Franchises providing price	2026 Lowest Price Provided	2026 Highest Price Provided	2026 Median Sales Price**	2026 Estimated Sales Value: Median	Franchises who met or exceeded Median	
							#	%
Standard tub only refinishes	7	27	325.00	1,200.00	500.00	3,500.00	17	63
Standard tub only strip & refinish	5	27	200.00	1,500.00	700.00	3,500.00	14	52
Tub with surrounds	2	26	550.00	2,085.00	1075.00	2,150.00	13	50
Chipped tub or counter top repairs (80oz of repair coating total - ¼ oz used per repair)	320	34	75.00	330.00	170.00	54,400.00	17	50
Tub or counter top buffs	75	32	75.00	330.00	175.00	13,125.00	17	53
Through crack repairs (Using A&B Epoxy)	10	33	160.00	500.00	275.00	2,750.00	18	55
Overlays	2	32	165.00	2,500.00	800.00	1,600.00	20	63
Multi-crack repairs (using 32oz of GP resin)	10	30	180.00	800.00	325.00	3,250.00	15	50
Chemically clean tub bottoms	10	31	120.00	330.00	175.00	1,750.00	18	58
New skid bottoms	8	33	125.00	500.00	225.00	1,800.00	20	61
Solid surface buff kitchen tops	10	25	150.00	600.00	300.00	3,000.00	13	52
Stainless steel scratch removal	5	22	75.00	330.00	152.50	762.50	11	50
Granite or marble chip repairs	50	26	75.00	330.00	187.50	9,375.00	13	50
Granite buff & scratch removal	20	17	150.00	500.00	250.00	5,000.00	10	59
Marble buff & scratch removal	20	22	75.00	330.00	180.00	3,600.00	11	50
Glass scratch removal	2	12	50.00	500.00	300.00	600.00	7	58
Approximate Sales Value: Median						\$ 110,162.50		
Discounted 30%***						\$ 77,113.75		
<p>** Price shown represents the Company Median Price for each service as derived from the 2026 Repair and Refinishing Pricing Survey of Surface Specialists franchisees.</p> <p>*** This discount assumes that a new franchise may discount their initial price structure up to 30% to obtain work when entering the market and establishing their franchise business.</p>								

The tables above assume that you will be able to sell the products furnished to you in accord with system wide averages.

The information presented in the table above is based on sales information reported to us by our franchisees.

Some outlets have sold this amount. Your individual results may differ. There is no assurance that you will sell as much.

Notes applicable to both FPR's above:

The financial performance representations above do not reflect the costs of sales, operating expenses, or other costs or expenses that must be deducted from the gross revenue or gross sales figures to obtain your net income or profit. You should conduct an independent investigation of the

costs and expenses you will incur in operating your franchised business. Franchisees or former franchisees, listed in the Disclosure Document, may be one source of this information.

Written substantiation of all data in this Item 19 will be made available to you upon reasonable request.

Other than the preceding financial performance representation, Surface Specialists Systems, Inc. does not make any financial performance representations. We also do not authorize our employees or representatives to make any such representations either orally or in writing. If you are purchasing an existing outlet, however, we may provide you with the actual records of that outlet. If you receive any other financial performance information or projections of your future income, you should report it to the franchisor's management by contacting Dan Kaplan, 621-B Stallings Road, Matthews, North Carolina 28105, (866) 239-8707, the Federal Trade Commission, and the appropriate state regulatory agencies.

Item 20
OUTLETS AND FRANCHISEE INFORMATION

Table No. 1
Systemwide Outlet Summary
For Years 2023 to 2025

Outlet Type	Year	Outlets at the Start of the Year	Outlets at the End of the Year	Net Change
Franchised	2023	45	48	+3
	2024	48	47	-1
	2025	47	44	-3
Company-Owned	2023	0	0	0
	2024	0	0	0
	2025	0	0	0
Total Outlets	2023	45	48	+3
	2024	48	47	-1
	2025	47	44	-3

Table No. 2
Transfers of Outlets From Franchisee to New Owners (Other than the Franchisor)
For Years 2023 to 2025

State	Year	Number of Transfers
Florida	2023	1
	2024	0
	2025	0
Maryland	2023	0