

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.

Gross Receipts. As used in this Item 19, "Gross Receipts" means the total amount of revenue the Franchisee receives in the form of cash or credit, plus the fair market value of goods delivered and services received by Franchisee or its designee, in consideration for the sale and installation of any and all seamless siding, siding generally, seamless gutters, gutters generally, gutter protection or other gutter accessories, soffit, fascia, window trim, door trim, or any other type of exterior trim work performed by Franchisee.

Gross Receipts further means the total amount of revenue the Franchisee receives in the form of cash or credit, plus the fair market value of goods delivered and services received by Franchisee or its designee, in consideration for any incidental sales or revenue connected with the sale of seamless siding, siding generally, seamless gutters, gutters generally, gutter protection or other gutter accessories, soffit, fascia, window trim, door trim, or any other type of exterior trim work performed by Franchisee. By way of example, Gross Receipts would include revenues generated from the sale and installation of any fasteners used to install gutters, or the sale and installation of wood that would be replaced in a siding or fascia job. Gross Receipts further means the total amount of revenue the Franchisee receives in the form of cash or credit, plus the fair market value of goods delivered and services received by Franchisee or its designee, in consideration for any incidental sales or revenue connected with the sale of seamless siding, siding generally, seamless gutters, gutters generally, gutter protection or other accessories, soffit, fascia, window trim, door trim, or any other type of exterior trim work performed by Franchisee regardless of whether those items were manufactured by Franchisor's designated manufacturer, another manufacturer approved in writing by Franchisor, or another manufacturer not approved by Franchisor.

Gross Receipts also include any amount of revenue the Franchisee receives in the form of cash or credit, plus the fair market value of goods delivered and services received by Franchisee or its designee, in consideration for the sales of metal roofing and related products and services under a Roofing Amendment with Franchisor (if any) regardless of whether those roofing items were manufactured by Franchisor's designated manufacturer, another manufacturer approved in writing by Franchisor, or another manufacturer not approved by Franchisor. Gross Receipts under the Roofing Amendment further means the total amount of revenue the Franchisee receives in the form of cash or credit, plus the fair market value of goods delivered and services received by Franchisee or its designee, in consideration for any incidental sales or revenue connected with the sale metal roofing and related products. By way of example, Gross Receipts would include revenues

generated from the sale and installation of any wood roof decking that would be replaced in a roofing job.

The term “Gross Receipts” excludes sales or other taxes which may be required by law to be collected from customers.

This is the same definition as used in the Franchise Agreement

If a franchisee had more than one territory, the Gross Receipts figures listed in this Item 19 include revenues from all of the franchisee’s territories. However, we have disclosed below the number of territories the franchisee had as they related to the Gross Receipts figure.

Statement of Historic Gross Receipts for Affiliate-Owned Outlets

Our current affiliates own and operate 4 company-owned ABC businesses with territories in Nebraska and all of these company-owned ABC businesses were in operation for at least 12 months as of December 31, 2025 and none closed during 2025. These 4 company-owned ABC businesses include ABC Seamless of Omaha, Nebraska opened in 2005, ABC Seamless of Fremont, Nebraska opened in 2022, ABC Seamless of Lincoln, Nebraska opened in 2014, and ABC Seamless of Wood River, Nebraska opened in 1996. All 4 of these company-owned ABC Businesses are within a 175 mile radius of Omaha, Nebraska. The aggregate total 2025 Gross Receipts for these 4 company-owned ABC businesses is \$6,645,967.74.

These figures were prepared without an audit. Prospective franchisees should be advised that no certified public accountant has audited these figures or expressed his/her opinion with regard to the content or form. All amounts are rounded to the nearest dollar. Written substantiation for the financial performance representations made in this Item 19 will be made available to you upon request.

Some outlets have earned this amount. Your individual results may differ. There is no assurance you’ll earn as much.

Statement of Historic Gross Receipts for Franchised Territories

As of December 31, 2025, we had 67 franchised territories in operation.

Some franchisees owned multiple franchises and territories and reported Gross Receipts to us on an aggregate basis for all franchises they owned. Therefore, information provided below represents 67 territories operated by 57 franchisees. The size of the territories granted to these franchisees were substantially similar to the territories within which our current and former company-owned ABC businesses operated and the territories that we currently grant to franchisees.

The following table shows the Gross Receipts reported by each franchise for the year 2025 or is a calculation based on their purchases from our supplier. In some instances, franchisees owned and operated multiple territories.

Franchise	2025 Gross Receipts
ABC Seamless of Eveleth MN	\$7,223,448.51
ABC Seamless of Cheyenne WY	\$3,222,596.71
ABC Seamless of Mankato MN	\$3,058,945.74
ABC Seamless of Fargo ND	\$3,025,064.19
ABC Seamless of Bismarck ND	\$2,609,290.05
ABC Seamless of Anchorage AK	\$2,469,873.98
ABC Seamless of Rutland IA	\$1,682,609.95
ABC Seamless of Hutchinson MN	\$1,578,566.82
ABC Seamless of Chouteau OK	\$1,498,676.19
ABC Seamless of Grand Forks ND	\$1,377,419.00
ABC Seamless of Billings MT	\$1,337,839.04
ABC Seamless of Duluth MN	\$1,303,283.92
ABC Seamless of Rice Lake WI	\$1,287,211.00
ABC Seamless of Madison, WI	\$1,181,923.00
ABC Seamless of Fond Du Lac WI	\$1,139,042.61
ABC Seamless of Hays KS	\$1,071,714.00
ABC Seamless of Jerome ID	\$997,726.70
ABC Seamless of Maple Grove MN	\$938,706.66
ABC Seamless of Aberdeen SD	\$935,643.00
ABC Seamless of Albuquerque NM	\$899,906.66
ABC Seamless of Nekoosa WI	\$879,052.40
ABC Seamless of Clive (Des Moines)	\$874,832.94
ABC Seamless of Fredericksburg OH	\$865,993.14
ABC Seamless of Owatonna MN	\$829,801.25
ABC Seamless of River Falls WI	\$733,837.10
ABC Seamless of Siren WI	\$725,171.50
ABC Seamless of Carroll IA	\$701,172.00
ABC Seamless of Sioux Falls SD	\$697,663.50
ABC Seamless of Bemidji MN	\$683,045.00
ABC Seamless of Sartell MN	\$682,040.00
ABC Seamless of Marquette MI	\$650,258.81
ABC Seamless of Brainerd MN	\$604,653.50
ABC Seamless of Missoula & Kalispell MT	\$599,801.00

Franchise	2025 Gross Receipts
ABC Seamless of Great Falls MT	\$598,012.91
ABC Seamless of Lagrange	\$514,824.08
ABC Seamless of Huron SD	\$508,214.88
ABC Seamless of Fort Pierre SD	\$480,492.93
ABC Seamless of Burlington WI	\$337,840.00
ABC Seamless of Janesville WI	\$323,033.00
ABC Seamless of Willmar MN	\$305,228.55
ABC Seamless of LaCrosse WI	\$279,628.14
ABC Seamless of Eau Claire WI	\$245,654.00
ABC Seamless of Mid Michigan	\$225,775.00
ABC Seamless of Uniopolis OH	\$221,705.99
ABC Seamless of Rapid City	\$221,057.59
ABC Seamless of Elizabeth City NC	\$212,288.38
ABC Seamless of Fort Wayne	\$191,122.00
ABC Seamless of Worthington MN	\$117,543.00
ABC Seamless of Emporia KS	\$104,288.85
ABC Seamless of Kansas City MO	\$6,745.00
ABC Seamless of Spokane WA	\$0.00
ABC Seamless of Manitowoc WI	\$0.00
ABC Seamless of Gainesville/North Texas	\$0.00

These figures were prepared without an audit and were provided to us by our franchisees or are based on the purchases our franchisees made from our supplier. Prospective franchisees should be advised that no certified public accountant has audited these figures or expressed his/her opinion with regard to the content or form. All amounts are rounded to the nearest dollar. Written substantiation for the financial performance representations made in this Item 19 will be made available to you upon request.

Some outlets have earned this amount. Your individual results may differ. There is no assurance you'll earn as much.

General Notes

All of these ABC businesses, both franchised and company-owned, offered substantially the same products and services as you are expected to offer. With one exception, the size of the territories granted to these franchisees were substantially similar to the territories within which our current and former company-owned ABC businesses operated and the territories that we currently grant to franchisees. The territory held by ABC Seamless of Bismark, ND was originally three separate

territories. Those three separate territories were merged into a single franchise territory. As such, the size of this single territory may be larger than the typical franchise territory which is being offered to you.

As a reminder, these figures only represent Gross Receipts. These Gross Receipt figures do not reflect the cost of sales, operating expenses, or other costs or expenses that must be deducted from the Gross Receipts to calculate net income or profit. You should conduct an independent investigation of the costs and expenses you will incur in operating your ABC business.

Other than the preceding financial performance representation, we do 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 Ted Franssen, ABC, Inc., 8032 Maple Street, Omaha, Nebraska 68134, 800-732-6577, 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 (Notes 1 and 2)

Outlet Type	Year	Outlets at Start of Year	Outlets at the end of the year	Net Change
Franchised	2023	76	71	-5
	2024	71	68	-3
	2025	68	67	-1
Company-Owned	2023	4	4	0
	2024	4	4	0
	2025	4	4	0
Total Outlets	2023	80	75	-5
	2024	75	72	-3
	2025	72	71	-1