

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.

The following sets of historical information represent an average of revenue and gross margin percentage for the fiscal year ended September 30, 2024, achieved by 34 ATC Healthcare Services branches that have been operating for at least one year as of September 30, 2024¹ ("Reporting Franchises"), and the average revenue earned by these Reporting Franchises broken out by type of facility and discipline. We have excluded 1 branch that opened during our fiscal year 2024 because they were not operating for at least one year as of September 30, 2024. Included in the 34 Reporting Franchises are 8 branches that operate multiple territories reported in Item 20 and 3 branches that offer permanent placement².

#1 – Total Revenue and Gross Margin Percent by Years Open³

Total Revenue of Reporting Franchises Open for 1-5 Years (16 Reporting Franchises)						
	Average	Median	High	Low	# Above Average	% Above Average
Revenue	\$2,786,986	\$1,180,356	\$11,732,369	\$113,764	4	25%
Gross Margin % of Reporting Franchises Open for 1-5 Years – 2024 (26 Reporting Franchises)						
Gross Margin Percent	22.89%	23.70%	35.23%	8.19%	9	56%

Total Revenue of Reporting Franchises Open for 6-10 Years (7 Reporting Franchises)						
	Average	Median	High	Low	# Above Average	% Above Average
Revenue	\$2,069,308	\$2,293,308	\$3,662,841	\$458,737	4	57%
Gross Margin % of Reporting Franchises Open for 6-10 Years – 2024 (7 Reporting Franchises)						
Gross Margin Percent	23.49%	22.31%	31.40%	13.79%	3	43%

Total Revenue of Reporting Franchises Open for 11+ Years (11 Reporting Franchises)						
	Average	Median	High	Low	# Above Average	% Above Average
Revenue	\$4,000,770	\$2,375,776	\$15,783,163	\$248,327	5	45%
Gross Margin % of Reporting Franchises Open for 11+ Years (8 Reporting Franchises)						
Gross Margin Percent	21.18%	22.10%	29.30%	12.60%	5	50%

¹ The reporting outlets do not differ materially from the franchise on offer in this disclosure document.

² Permanent placements are for personnel placed at a facility on a permanent basis and the client pays either a fixed amount or a percentage of the first year's salary paid to personnel. The fees earned for permanent placements at the three branches offering the service account for only .00015% of the Total Revenue.

³ Gross margin percent, as used in this table, means Total Revenue less Direct Costs, divided by Total Revenue. The Average and Median are calculated using Gross Margin Percent. The High was based on the location with the highest Gross Margin Percent, which is not the location with the highest revenue.