

| Provision   | Section in Franchise Agreement      | Summary  |
|---|-------------------------------------|--|
| s. Modification of the agreement                  | §§ 22 and 28 of Franchise Agreement | We may make system-wide changes applied on a uniform and consistent basis to each franchisee, and we must notify you of the change. We must give you at least 60 days prior written notice for the adoption or discontinuance of any line of business, trademark, service mark or trade name. Any other modification must be made by written agreement signed by you and us. |
| t. Integration/merger clause                      | § 28 of Franchise Agreement         | Only terms of Franchise Agreement and other related written agreement are binding (subject to applicable state law). No other representations or promises will be binding. Nothing in the Franchise Agreement or in any other related written agreement is intended to disclaim representations made in the Franchise Disclosure Document.                                   |
| u. Dispute resolution by arbitration or mediation | § 27 of Franchise Agreement         | Non-binding mediation required before litigation (with limited exceptions).  |
| v. Choice of forum                                | § 27 of Franchise Agreement         | Mediation in the state in which we have our principal place of business, and litigation in the federal district where we have our principal place of business, subject to state law.   |
| w. Choice of law                                  | § 27 of Franchise Agreement         | Georgia, subject to state law.   |

**ITEM 18  
PUBLIC FIGURES**

We do not use any public figures to promote our franchises.

**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 this Item 19 may be given only if: (1) a franchisor provides the actual records of an existing outlet that you are considering buying; or (2) a franchisor supplements the information provided in this Item 19 by providing, for example, information about possible performance of a particular location or under particular circumstances.

Spherion believes it will be helpful for a prospective franchisee to know the average Gross Profit Percentage, the average per Franchise Agreement Sales, and the average per Franchise Agreement Gross Profit of its franchises in Fiscal Year 2025. The first set of below charts presents that data for franchisees grouped by the number of years that they have been operating, followed by a chart that combines the information for all of the represented franchisees. “Gross Profit” (“GP” in the below table) and “Sales” have the meanings given them in the Franchise Agreement. As used in this Item 19, “Gross Profit Percentage” (“GP %” in the below table) means the percent determined by dividing Gross Profit by Sales.

The following figures are for our Spherion General Staffing franchises (many of which have the right to provide Professional Services through the Professional Services Addendum) for Fiscal Year 2025:

**1-5 Years\***

|                | <b>Sales</b> | <b>Gross Profit</b> | <b>Gross Profit %</b> |
|----------------|--------------|---------------------|-----------------------|
| <b>Average</b> | \$3,393,756  | \$716,354           | 23.6%                 |
| <b>Median</b>  | \$2,710,133  | \$600,166           | 20.8%                 |
| <b>Max</b>     | \$10,061,454 | \$1,940,648         | 60.5%                 |
| <b>Min</b>     | \$439,570    | \$66,579            | 15.0%                 |

**6-10 Years**

|                | <b>Sales</b> | <b>Gross Profit</b> | <b>Gross Profit %</b> |
|----------------|--------------|---------------------|-----------------------|
| <b>Average</b> | \$7,080,230  | \$1,356,070         | 20.4%                 |
| <b>Median</b>  | \$4,976,272  | \$1,216,844         | 21.1%                 |
| <b>Max</b>     | \$23,449,320 | \$4,320,949         | 24.5%                 |
| <b>Min</b>     | \$1,261,144  | \$307,655           | 15.4%                 |

**10+ Years**

|                | <b>Sales</b> | <b>Gross Profit</b> | <b>Gross Profit %</b> |
|----------------|--------------|---------------------|-----------------------|
| <b>Average</b> | \$8,917,074  | \$1,837,252         | 21.8%                 |
| <b>Median</b>  | \$4,896,516  | \$892,127           | 21.0%                 |
| <b>Max</b>     | \$55,061,325 | \$9,741,152         | 34.7%                 |
| <b>Min</b>     | \$858,754    | \$188,545           | 15.4%                 |

**All Franchisees (At Least 1 Year)**

|                | <b>Sales</b> | <b>Gross Profit</b> | <b>Gross Profit %</b> |
|----------------|--------------|---------------------|-----------------------|
| <b>Average</b> | \$6,947,291  | \$1,424,192         | 22.2%                 |
| <b>Median</b>  | \$4,051,231  | \$828,347           | 21.1%                 |
| <b>Max</b>     | \$55,061,325 | \$9,741,152         | 60.5%                 |
| <b>Min</b>     | \$439,570    | \$66,579            | 15.0%                 |

**Some outlets have earned these amounts. Your individual results may differ. There is no assurance that you'll earn as much.**

\*The 1-5 years financial metrics exclude the performance from a resale in the Salt Lake City, Utah market.

In order to be included in the above information, the Spherion franchise must have been in operation for the entire fiscal year. The information for Sales and Gross Profits is on a per franchisee basis. That is, if a franchisee has more than one Franchise Agreement with us, then the numbers achieved under each Franchise Agreement are combined. If a franchisee has more than one office under the same Franchise Agreement, these offices are aggregated to determine the Sales and Gross Profit numbers for that Franchise Agreement. The above charts exclude six existing franchisees as of December 31, 2025 because they were not open and operating for the entire 2025 calendar year. This Item 19 also excludes data from franchisees that ceased operations and left the system in 2025.

In FY 2025, five of the eighteen (27.8%) franchisees with tenure of 1-5 years under contract surpassed the average Gross Profit Percentage stated above. Seven of the eighteen General Staffing

franchisees (38.9%) surpassed the average annual Sales stated above, and seven of the eighteen General Staffing franchisees (38.9%) surpassed the average annual Gross Profit stated above.

In FY 2025, four of the seven (57.1%) franchisees with tenure of 6-10 years under contract surpassed the average Gross Profit Percentage stated above. Two of the seven General Staffing franchisees (28.6%) surpassed the average annual Sales stated above, and two of the seven General Staffing franchisees (28.6%) surpassed the average annual Gross Profit stated above.

In FY 2025, fifteen of the thirty-two (46.9%) franchisees with tenure of 10+ years under contract surpassed the average Gross Profit Percentage stated above. Ten of the thirty-two General Staffing franchisees (31.3%) surpassed the average annual Sales stated above, and ten of the thirty-two General Staffing franchisees (31.3%) surpassed the average annual Gross Profit stated above.

In FY 2025, twenty-three of the fifty-seven (40.4%) franchisees of at least 1 year tenure under contract surpassed the average Gross Profit Percentage stated above. Sixteen of the fifty-seven franchisees (28.1%) surpassed the average annual Sales stated above, and seventeen of the fifty-seven General Staffing franchisees (29.8%) surpassed the average annual Gross Profit stated above.

The information in this Item 19 includes franchisees operating mature offices, and a number of franchisees who bought existing offices, either from us or from a franchisee, as opposed to starting a new office. The information is for all of our Spherion branded franchised operations. However, the information does not include any of the “Area-Based Franchise Agreement” program franchises, described further in Item 1, which operate under a fundamentally different relationship and agreement.

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 revenues or gross sales figures to obtain your net income or profit. As stated below, 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 information. To help you analyze what your expenses might be on a monthly basis, we have listed below what we believe to be your normal monthly expense items.

Salaries and Wages

Commission/bonus accrual

Employee Benefits (including payroll taxes and health, life and disability insurance)

Franchise Data Processing Allocation (Franchise Support Fee - Section 8 of the Franchise Agreement)

Insurance (for example, see the required insurances in Section 7(q) of the Franchise Agreement)

SEM (Search Engine Marketing)

SEO (Search Engine Optimization)

Internet/online and social media advertising

Email & text/SMS marketing

Out-of-home/billboard advertising

TV/Cable/YouTube video advertising

Radio advertising

Grass roots marketing (flyers, posters and other traditional & digital collateral)

Meetings/seminars/courses/conventions

Office supplies

Equipment/software repair/maintenance

- Bank/credit card fees
- Rent (premises lease)
- Rent (equipment)
- Repairs and maintenance
- Depreciation and amortization expense
- Utilities
- Interest Expense (includes interest on AR over 60 days charged by Spherion)
- Professional fees
- Telecommunications
- Automobile & parking
- Other Travel
- Customer relations/development
- Bad debt expense
- Taxes & franchises
- Miscellaneous

This expense listing may not be a complete listing for you, and we do not make any representations to you as to what the actual expenses in each category will be. The answers to those questions will depend on your market and how you set up your business. You should consult with your financial advisor, as well as discuss the list and the expenses involved with our other franchisees, and former franchisees, which are listed at Exhibit I to this Disclosure Document.

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

Other than the above financial performance representations, we do not make any representations about a franchisee's future financial performance or the past financial performance of any company-owned or franchised outlets. 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 Kathy George at 3625 Cumberland Blvd., Suite 500, Atlanta, GA 30339, (888) 218-4417, the Federal Trade Commission, and the appropriate state regulatory agencies.

**ITEM 20  
OUTLETS AND FRANCHISEE INFORMATION**

All year-end numbers appearing in the tables below are as of December 31.

**Item 20 Table No. 1  
System Wide 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 | 215                              | 210                            | -5         |
|               | 2024 | 210                              | 189**                          | -21        |
|               | 2025 | 189                              | 180                            | -9         |
| Company-Owned | 2023 | 0                                | 2***                           | 2          |
|               | 2024 | 2                                | 3****                          | 1          |
|               | 2025 | 3                                | 0*****                         | -3         |
| Total Outlets | 2023 | 215                              | 212                            | -3         |
|               | 2024 | 212                              | 192                            | -20        |
|               | 2025 | 192                              | 180                            | -12        |

\*This number includes our traditional and Area-Based Franchised outlets. The Area-Based Franchise program is described in Item 1.

\*\*In 2024, 11 of the outlets were consolidated. While the respective franchisees continued operating in the same areas as before and there was no interruption in business operations, these are being reflected as ceased operations.

\*\*\*Effective December 31, 2023, Spherion franchisee Emmanuel Olanipekun closed his Spherion Professional Staffing Dallas, TX location and exited the Dallas, TX market area. Effective November 12, 2023, Spherion franchisee Dan and Tammy Heinowski closed their Spherion General Staffing Appleton, WI location and exited the Appleton, WI market area.

\*\*\*\*Effective September 29, 2024, the Memphis, TN Spherion Franchise owned by Bilal and Omar Aquil terminated their franchise agreement and exited their market.

\*\*\*\*\*The locations were temporarily operated by the Company until the business was transitioned into another market area.

Note: These figures include On-Premise (sometimes termed “on-site” or “in-house”) locations.