

MANAGEMENT REPRESENTATION LETTER

Fairmont and Roberts Ltd.
4705 Clearwater Street, Suite 210, Lexington, MO

Date: June 9, 2026

To: Independent Auditors

This letter is furnished in connection with your audit of Fairmont and Roberts Ltd.'s (the 'Company') financial statements as of and for the year ended December 31, 2025, which you audited to express an opinion on their fair presentation, in all material respects, in accordance with U.S. GAAP. To the best of our knowledge and belief, we represent the following.

Financial Reporting

- The financial statements are fairly stated in accordance with U.S. GAAP, with all disclosures necessary for fair presentation.
- Revenue follows ASC 606 and is recognized on transfer of control; revenue increased 9.8% versus the prior year, reflecting new regional markets and the full-year effect of contracts signed late last year.

Records, Estimates and Disclosures

- We have made all financial records and related data available to you, including the journal voucher listing, trial balances, and supporting documentation, and all transactions are reflected in the statements.
- Receivables are net of an adequate allowance for doubtful accounts; inventory is at the lower of cost or net realizable value; fixed assets are depreciated straight-line over their useful lives; and the note payable is stated at outstanding principal as of December 31, 2025 with interest accrued and paid per the loan agreement.

Fraud Risk and Legal Compliance

- We are responsible for internal controls to prevent and detect fraud and have no knowledge of fraud or suspected fraud involving management or employees with significant control responsibilities.
- All known or suspected instances of non-compliance with laws and regulations have been disclosed to you.

Other Matters

- Related-party relationships and transactions have been appropriately accounted for and disclosed, and no subsequent events require adjustment to or disclosure in the financial statements.

We understand that your audit was designed under generally accepted auditing standards to obtain reasonable, not absolute, assurance about material misstatement.

Owen Green, Chief Executive Officer

Michael Sanchez, Chief Financial Officer