FIRST AMENDMENT TO AGENT AND FINANCIAL ASSISTANCE PROJECT AGREEMENT

THIS FIRST AMENDMENT TO AGENT AND FINANCIAL ASSISTANCE PROJECT AGREEMENT, dated as of April 22, 2026, is by and between the **ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, a public benefit corporation duly existing under the laws of the State of New York with offices at 95 Perry Street, Suite 403, Buffalo, New York 14203 (the "Agency") and **WJA INC**., a New York business corporation duly formed, validly existing and in good standing under the laws of the State of New York, with offices at 55 James E. Casey Drive, Buffalo, New York 14206 ("WJA"), **HANES SUPPLY, INC.**, a New York business corporation duly formed, validly existing and in good standing under the laws of the State of New York, with offices at 55 James E. Casey Drive, Buffalo, New York 14206 ("Hanes Supply"), and **HANES LEASING, INC.**, a New York business corporation duly formed, validly existing and in good standing under the laws of the State of New York, with offices at 55 James E. Casey Drive, Buffalo, New York 14206 ("Hanes Leasing"; and, together with WJA and Hanes Supply, the "Company").

W I T N E S S E T H:

WHEREAS, WJA INC., HANES SUPPLY, INC., HANES LEASING, INC., AND/OR INDIVIDUAL(S) OR AFFILIATES, SUBSIDIARY(IES), OR ENTITY(IES) FORMED OR TO BE FORMED ON ITS BEHALF (the "Company") submitted an application to the Agency (the "Original Application") requesting the Agency's assistance with a certain project (the "Original Project") consisting of: (i) the acquisition by the Agency of a leasehold interest in certain property located on 55 James E. Casey Drive, City of Buffalo, Erie County, New York and all other lands in the City of Buffalo where, by license or easement or other agreement, the Company or its designees are making improvements that benefit the Project (the "Land"), (ii) the construction on the Land of an approximately 56,575 square-foot addition to the existing 55,000 sq. ft. facility to be utilized for additional warehouse/production space to hold inventory and allow for growth in areas of manufacturing and distribution as well as offices, restrooms and a break room (the "Improvements"), and (iii) the acquisition by the Company in and around the Improvements of certain items of machinery, equipment and other tangible personal property (the "Equipment"; and, together with the Land, and the Improvements and the Existing Improvements, the "Facility"). The Facility will be initially owned and operated by the Company; and

WHEREAS, by resolution adopted on October 23, 2024 (the "Initial Resolution"), the Agency authorized financial assistance to the Company with respect to the Original Application in the form of (a) an exemption benefit from all New York State and local sales and use taxes for purchases and rentals related to the Original Project with respect to the qualifying personal property included in or incorporated into the Facility or used in the construction and equipping of the Facility, (b) a partial abatement from real property taxes benefit through a 10-year EIP Tier 1 "payment in lieu of tax agreement" (the "PILOT Agreement") consistent with the Agency's Economic Inclusion PILOT Policy dated as of April 23, 2023 (the "EIP Policy"; and, together with the 10-year EIP Tier 1 PILOT, hereinafter referred to as the "EIP Enhancement") with the Company for the benefit of each municipality and school district having taxing jurisdiction over the Project, (collectively, the sales and use tax exemption benefit, the mortgage recording tax exemption benefit, and the partial abatement from real property taxes benefit, are hereinafter collectively referred to as the "Financial Assistance"); and

WHEREAS, based upon representations and warranties made by the Company in the Original Application, the Agency, within the terms of the Initial Resolution, authorized and approved the Company, as its agent, to make purchases of goods and services relating to the Original Project that would otherwise be subject to New York State and local sales and use tax in an amount up to $4,100,000.00, which results in New York State and local sales and use tax exemption benefits not to exceed $358,750.00, and required the Company to evidence that the total investment actually made with respect to the Original Project, at the time of Original Project completion, equals or exceeds $5,100,000.00 (which represented the product of 85% multiplied by $6,000,000.00 being the total Original Project cost as stated in the Original Application for Financial Assistance at that point in time); and

WHEREAS, on April 1, 2026, the Agency received an amended application (the "Amended Application") from the Company requesting additional Financial Assistance due to expansion plans for the project and an increase in the overall project costs, an increase in square footage and additional structural requirements, and specifically requesting to make additional purchases of goods and services relating that would otherwise be subject to New York State and local sales and use tax in an amount up to $5,000,000.00, which results in additional New York State and local sales and use tax exemption benefits not to exceed $437,500.00; and

WHEREAS, by resolution adopted on April 22, 2026 (the "Amended Resolution"), the Agency: (i) authorized and approved an amended Sales Tax Exemption benefit as described herein and further, specifically authorized and approved the Company, as its agent, to make purchases of goods and services relating to the Original Project, as amended (now, the "Amended Project") and that would otherwise be subject to New York State and local sales and use tax in an estimated amount up to $5,000,000.00 (being the sum of $4,100,000.00 as proposed in the Original Application and $5,000,000.00 as proposed in the Amended Application), which may result in New York State and local sales and use tax exemption benefits not to exceed $437,500.00 (being the sum of $358,750.00 as proposed in the Original Application and $437,500.00 as proposed in the Amended Application); and (ii) authorized the Investment Commitment material term to be increased to require that the total investment actually made with respect to the Amended Project at the time of the Amended Project completion equals or exceeds $6,621,500.00, which represents the product of 85% multiplied by $7,790,000.00 (being the total Amended Project cost as stated in the Company's Amended Application); and

WHEREAS, to reflect and confirm the foregoing, the Agency requires a First Amendment to Agent Agreement be executed.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

The Agent Agreement is amended as follows:

1. Section 2(g)(5)(a) is replaced in its entirety to read as follows:

(a) Investment Commitment - the total investment actually made with respect to the Amended Project at the time of the Amended Project completion equals or exceeds $6,621,500.00 [which represents the product of 85% multiplied by $7,790,000.00 (representing the total project cost as stated in the Company's amended application for financial assistance)];

2. Section 2(g)(5)(h) is replaced in its entirety to read as follows:

(h) In accordance with the Original Application, Initial Resolution, the Amended Application, the Amended Resolution, and the cost-benefit analysis, the Company further: (i) covenants that the purchase of goods and services relating to the Project and subject to New York State and local sales and use taxes shall be in an amount estimated up to $5,000,000.00, and, therefore, the value of the sales and use tax exemption benefits authorized and approved by the Agency, subject to Section 2(g) of this Agent Agreement, cannot exceed $437,500.00.

3. Section 3(C)(ii) is replaced in its entirety to read as follows:

(ii) Employment Commitment – that there are at least 94 existing full time equivalent ("FTE") employees located at, or to be located at, the Facility as stated in the Company's application for Financial Assistance (the "Baseline FTE"); and

the number of current FTE employees in the then current year at the Facility; and

that within two (2) years of Project completion, the Company has maintained and created FTE employment at the Facility equal to 102 FTE employees [representing the sum of (x) 94 Baseline FTE and (y) 8 FTE employees, being the product of 85% multiplied by 10 (being the 10 new FTE employee positions proposed to be created by the Company as stated in its Application)]. In an effort to confirm and verify the Company's employment numbers, the Agency requires that, at a minimum, the Company provide employment data to the Agency on a quarterly basis, said information to be provided on the Agency's "Quarterly Employment Survey" form to be made available to the Company by the Agency.

4. Any references to the sales tax exemption expiration in the Agent Agreement shall be changed from December 31, 2026 to June 30, 2027.

5. Exhibit A, Exhibit B-1, and Exhibit B-2 attached hereto shall be made part of, and incorporated into, the Original Agent Agreement in place of Exhibit A, Exhibit B-1, and Exhibit B-2, respectively, in the Original Agreement.

6. Any references to "Project" within the Agent Agreement shall be deemed to be a reference to the Amended Project as described herein.

7. Unless otherwise amended pursuant to the terms contained herein, the terms of the Agent Agreement shall remain unchanged.

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[Signature page to First Amendment to Agent and Financial Assistance Project Agreement]

IN WITNESS WHEREOF, the Agency and the Company have caused this First Amendment to Agent and Financial Assistance Project Agreement to be executed in their respective names, all as of the date first above written.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

By: Mollie M Profic
Name: Mollie M. Profic
Title: Vice President

WJA INC.

By: ______________________________
Name:
Title:

HANES SUPPLY, INC.

By: ______________________________
Name:
Title:

HANES LEASING, INC.

By: ______________________________
Name:
Title: