

Provision		Section in Franchise Agreement	Summary
			arbitration to be held in the city where our principal office is located, currently Cleveland, Ohio. (Subject to state law)
V.	Choice of forum	Section 24	In most cases, litigation must be brought in the state or federal court located in Cleveland, Ohio, or if those courts do not have jurisdiction, then in a court of competent jurisdiction within Cuyahoga County, Ohio. (Subject to state law)
W.	Choice of law	Section 24	Ohio law applies. (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 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 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 that 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 charts below provide certain historical Gross Consumer Sales information for Men In Kilts franchises reporting Gross Consumer Sales for the entire 12-month period ended December 31, 2025 (the “Relevant Time Period”).

As of December 31, 2025, there were 11 franchises operating a total of 27 Territories in the Men In Kilts franchise system in the United States. This number does not include 1 franchise that operated two Territories that permanently closed as Men In Kilts franchise during the Relevant Time Period. This franchise was open for more than 12 months before closing.

As of December 31, 2025, there were 14 franchises operating a total of 20 Territories in the Men In Kilts franchise system in Canada. No Men In Kilts franchises ceased operations in 2025. Of the 14 Men In Kilts Canada franchises, 2 franchises operating 5 territories are owned and operated by our Brand Leader disclosed in Item 2. We have included the results of those franchises in the results of the Canadian franchises as disclosed below.

The first of the Men In Kilts U.S. franchises was opened as a franchise in 2020 and the most recent was opened in 2024. The first of the Men In Kilts Canada franchises was opened as a franchise in 2011 and the most recent was opened in 2023.

This Item 19 is broken into 3 sections. Section A provides certain Gross Consumer Sales information for the Relevant Time Period for the 11 franchises operating 27 territories in the United States (although some of the Territories operated by the franchises may not have been operating for the entire Relevant Time

Period). Section B provides Gross Consumer Sales information for the 14 Men In Kilts Canada franchises, including the 2 owned by our Brand Leader. Section C provides this same Gross Consumer Sales Information for those Canada franchises that had been open and operating as Men In Kilts franchises in Canada for less than 10 years, and those that had been open and operating for more than 10 years, all as of December 31, 2025. This section also provides Gross Consumer Sales information for the 2 franchises owned by our Brand Leader.

2025 GROSS CONSUMER SALES INFORMATION

UNITED STATES FRANCHISES

SECTION A – TOTAL GROSS CONSUMER SALES

US Franchise	Average Gross Consumer Sales	Median Gross Consumer Sales	#/% of Franchises Equal to or Above Average Gross Consumer Sales	Highest and Lowest Gross Consumer Sales
11	\$209,277	\$190,777	4/36%	\$489,287/ \$63,447

GROSS CONSUMER SALES BY FRANCHISE

Franchise	Gross Consumer Sales	Territories
Franchise No. 1	\$489,287	1
Franchise No. 2	\$476,494	7
Franchise No. 3	\$269,255	4
Franchise No. 4	\$216,087	2
Franchise No. 5	\$207,818	1
Franchise No. 6	\$190,777	2
Franchise No. 7	\$122,943	5
Franchise No. 8	\$122,096	2
Franchise No. 9	\$72,081	1

Franchise	Gross Consumer Sales	Territories
Franchise No. 10	\$71,767	1
Franchise No. 11	\$63,447	2

CANADIAN FRANCHISES

SECTION B – TOTAL GROSS CONSUMER SALES (CDN)

Gross Consumer Sales (CDN)	Franchises ¹	Average Gross Consumer Sales	Median Gross Consumer Sales	#/% of Franchises Equal to or Above Average Gross Consumer Sales	Highest and Lowest Gross Consumer Sales
Canadian Dollars	14	\$808,329	\$646,213	5 / 36%	\$3,043,168 / \$80,304
Converted to US Dollars		\$597,444	\$471,688	5 / 36%	\$1,430,151 / \$58,616

1. As discussed above, we have included 2 franchises operating 5 territories that are owned and operated by our Brand Leader disclosed in Item 2. The Gross Consumer Sales information for these 2 franchises can be found in the last chart to Section C and are referred to as the “Owned Outlets”.

SECTION C – GROSS CONSUMER SALES – FRANCHISES OPEN 10 YEARS OR LESS

Year Opened	Gross Consumer Sales in Canadian Dollars (CDN)	Territories	Gross Consumer Sales in CDN Converted to US Dollars
2017	\$1,430,151	1	\$1,043,906
2017	\$787,653	1	\$574,929
2020	\$673,107	1	\$491,319
2016	\$619,318	1	\$452,056
2017	\$424,780	1	\$310,058
2022	\$339,523	4	\$247,827
2017	\$157,682	1	\$216,024
Average Gross Consumer Sales: \$633,173 (CDN) \$476,588 (Converted to US Dollars)			

Year Opened	Gross Consumer Sales in Canadian Dollars (CDN)	Territories	Gross Consumer Sales in CDN Converted to US Dollars
#/% of Franchises that Met or Exceed Average: 3 / 43%			
High/Low Gross Consumer Sales: \$1,430,151 / \$157,682 (CDN); \$1,043,906 / \$216,024 (Converted to US Dollars)			
Median Gross Consumer Sales: \$619,318 (CDN); \$452,056 (Converted to US Dollars)			

2025 GROSS CONSUMER SALES – FRANCHISES OPEN MORE THAN 10 YEARS

Year Opened	Gross Consumer Sales in Canadian Dollars (CDN)	Territories	Gross Consumer Sales in CDN Converted to US Dollars
2012*	\$3,043,168	1	\$2,221,290
2014	\$1,169,355	1	\$853,544
2013	\$877,524	1	\$640,528
2015	\$292,930	1	\$213,818
2011	\$80,304	1	\$58,616
Average Gross Consumer Sales: \$1,092,656 (CDN) \$797,559 (Converted to US Dollars)			
#/% of Franchises that Met or Exceed Average: 2 / 40%			
High/Low: \$3,043,168 / \$80,304 (CDN) \$2,221,290 / \$58,616 (Converted to US Dollars)			
Median Gross Consumer Sales: \$877,524 (CDN); \$640,528 (Converted to US Dollars)			

*This franchise was converted to a Men In Kilts franchise in 2012. It had been in operation since 1992.

2025 GROSS CONSUMER SALES – OWNED OUTLETS

Year Opened	Gross Consumer Sales in Canadian Dollars (CDN)	Territories	Gross Consumer Sales in CD Converted to US Dollars
2011*	\$1,077,586	4	\$789,559
2017	\$343,523	1	\$250,746
Average Gross Consumer Sales: \$710,555 (CDN) \$520,153 (Converted to US Dollars)			
#/% of Franchises that Met or Exceed Average: 1 / 50%			
High/Low: \$1,077,586 / \$343,523 (CDN) \$789,559 / \$250,746 (Converted to US Dollars)			
Median Gross Consumer Sales: \$710,555 (CDN) \$520,153 (Converted to US Dollars)			

*This franchise was converted to a Men In Kilts franchise in 2011. It had been in operation since 2002.

NOTES TO THIS ITEM 19

1. US franchise Gross Consumer Sales are stated in US Dollars.
2. Gross Consumer Sales of the Men In Kilts Canada franchises are stated in Canadian Dollars and are referred to above as “CDN”.
3. The dollar amounts shown in the charts above have been rounded to the nearest dollar and percentages to the nearest whole percent.
4. The conversion rate used to convert Canadian Gross Consumer Sales dollar amounts to US dollar amounts for purposes of this Item 19 was 1.37, rounded from the 1.3690 rate of exchange as of December 31, 2025 reported in the Treasury Reporting Rates of Exchange as of December 31, 2025 published by the US Department of Treasury.
5. Both the US franchises and the Canada franchises provided substantially similar products and services which are the same as the products and services you will be providing in your Franchised Business.
6. The Gross Consumer Sales information in this Item 19 was provided by the US franchises. The information regarding the Canadian franchises was provided by Men In Kilts Canada Inc., our affiliate and the franchisor of the Men In Kilts brand in Canada.

7. Franchises operating in more than one territory do not separate their revenue among territories when reporting it to us so it is combined in the charts above.

Some US and Canadian Men In Kilts Franchises have sold these amounts. Your individual results may differ. There is no assurance that you will sell as much.

Written substantiation for the financial performance representations in this Item 19 will be made available to you in writing, upon reasonable request.

Other than the preceding financial performance representation, we do not make any representations about a franchisee’s future financial performance or the past financial performance of company-owned or franchised outlets. We also do not authorize our employees or representatives to make any 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 Kelli Schroeder, 17700 St. Clair Avenue, Cleveland, OH 44110, (617) 997-4729, the Federal Trade Commission, and the appropriate state regulatory agencies.

ITEM 20
OUTLETS AND FRANCHISEE INFORMATION

All of the information in the tables below is as of December 31 of the applicable year.

The tables below contain information for both the Men In Kilts US franchise system and the Men In Kilts Canada franchise system. As discussed in Item 1 and 19, the Canadian franchise system is owned and operated by our affiliate Men In Kilts Canada Inc. and the information below regarding the Canadian franchise system was provided by our affiliate. All of the information contained in the tables below is denoted as U.S. when referring to the U.S. franchises and franchise system and as CN when referring to the Canadian franchises and franchise system. We believe that the businesses operated by franchises in each of the systems are substantially similar, as they offer the same products and services, use the same system of operation and are operated under the same trade and service marks.

Table No. 1
SYSTEMWIDE OUTLET SUMMARY FOR YEARS 2023 to 2025

(Column 1) Outlet Type	(Column 2) Year	(Column 3) Outlets at the Start of the Year	(Column 4) Outlets at the End of the Year	(Column 5) Net Change
Franchised – US	2023	18	20	+2
	2024	20	23	+3
	2025	23	27	+4
Franchised – CN	2023	21	22	+1
	2024	22	20	-2
	2025	20	20	0
Company-Owned – US	2023	0	0	0
	2024	0	0	0
	2025	0	0	0
Company Owned – CN	2023	0	0	0
	2024	0	0	0
	2025	0	0	0