

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 financial performance information in this Item 19 is organized into five categories: (A) Average Gross Sales, (B) Average Owner Profit, (C) Annual Gross Sales; (D) Expense and Operating Profit Percentages as a Share of Gross Sales; and (E) Revenue Mix by Service Category. All data is based on reporting received from franchisees using a standardized chart of accounts provided by us. Each category reflects aggregated data from the same Sales Group of 36 franchised CENTRAL BARK facilities described below.

The information presented in this Item 19 is based on data from 36 franchised CENTRAL BARK facilities that were open and operating throughout our 2025 fiscal year (January 1, 2025 – December 31, 2025) (the "Sales Group"). No additional selection criteria were applied. Eight additional locations were excluded because they (i) were not open for the full fiscal year, (ii) did not report a full 12 months of financial data, or (iii) did not submit data in the required standardized format. The Sales Group excludes franchised facilities that opened during the 2025 fiscal year, as reflected in Item 20, and includes only those franchised facilities that were open and operating. It is based on self-reported information from a geographically diverse group of franchisees and is presented as an average of their responses. The information is based on self-reported financial data submitted by franchisees and has not been audited or independently verified.

As used in this Item 19, "Gross Sales" has the same meaning as defined in the Franchise Agreement. It includes all revenue from the sale of all products and services, whether generated at or through the CENTRAL BARK facility, any kiosk, cart, vending machine, catalogue, cable television, Online Presence (as defined in Item 11), or mail order, and whether paid in cash or by credit. Gross Sales excludes only (i) amounts refunded or credited for returned, repaired, or replaced goods, (ii) bona fide discounts or allowances granted to customers (such as trade or quantity discounts), and (iii) excise, sales, use, or similar taxes paid by you, but only to the extent such amounts were included in the computation of Gross Sales for the same or prior periods. Credit card fees collected from customers are included in Gross Sales. Gift certificates and gift card payments are included in Gross Sales in accordance with our then-current policies. At our option, we may include such amounts either (i) when the gift certificate or gift card is redeemed, based on the total amount redeemed at the Franchised Business, or (ii) at the time of sale, based on the face value of the gift certificate or gift card, but not both.