

	Provision	Section in Development Agreement	Summary
v.	Choice of forum	Section 22	All claims and causes of action arising out of the Development Agreement must be brought in the state or, if appropriate, federal court of general jurisdiction that is closest to Minneapolis, Minnesota, or the city and state where we have notified you in writing we have established our then-current corporate headquarters (subject to applicable state law).
w.	Choice of law	Section 21	The Development Agreement is governed by the laws of the state of Minnesota without reference to this state's conflict of laws principles. (subject to state law)

ITEM 18

PUBLIC FIGURES

We do not presently 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 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.

BACKGROUND

In this Item, we disclose the historical performance of (i) the three (3) System Businesses that are owned and operated by our affiliates under the Proprietary Marks, and otherwise in a substantially similar manner to the Franchised Business being offered hereunder as of December 31, 2023 (each, an "Affiliate Location"), and (ii) one (1) additional affiliate-owned System Business that opened and commenced operating in June 2023 in a "salon suite" as a "Pop-Up Marketing Location" (collectively with the Affiliate Locations, the "Disclosed Businesses"). For each Disclosed Business, the relevant measuring period for such performance is from January 1, 2023, through December 31, 2023 (the "Measurement Period"). The Pop-Up Marketing Location opened in June 2023, and therefore its performance is measured from that date through December 31, 2023. We did not exclude any other System Business that was open as of December 31, 2023, from this Item. Please note that each of the Affiliate Locations was open and operating for some time before the commencement of the Measurement Period and, as such, should be considered more mature operations than those associated with a new Franchised Business.

The information below was reported to us by the owner of each Disclosed Business. We have not audited or otherwise independently verified this information. Written substantiation of the information contained in this Item 19 will be made available to prospective franchisees upon reasonable request.

Part I: 2023 Monthly Net Revenue of Affiliate Locations (1.A) and Franchised Pop-Up Marketing Location (1.B)

1.A – Monthly Net Revenue Reported by Affiliate Locations over the Measurement Period

EDINA, MN	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	TOTALS
Gross Sales	\$46,987	\$70,196	\$98,495	\$94,493	\$121,024	\$84,834	\$64,867	\$78,433	\$77,451	\$77,635	\$59,015	\$71,147	\$944,577
Returns	-\$120	-\$247	-\$204	\$0	-\$359	-\$255	-\$221	-\$290	-\$112	-\$85	-\$132	-\$199	-\$2,222
SUB-TOTALS	\$46,867	\$69,950	\$98,291	\$94,493	\$120,665	\$84,580	\$64,647	\$78,143	\$77,339	\$77,550	\$58,883	\$70,948	\$942,355
Gift Card Sales	\$370	\$535	\$571	\$302	\$1,105	\$225	\$245	\$325	\$50	\$100	\$400	\$1,410	\$5,638
Cancellation Revenue (Year)													\$2,223
TOTALS	\$47,237	\$70,485	\$98,862	\$94,795	\$121,770	\$84,805	\$64,892	\$78,468	\$77,389	\$77,650	\$59,283	\$72,358	\$950,216

DOWNTOWN CHICAGO, IL	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	TOTALS
Gross Sales	\$30,513	\$49,146	\$57,246	\$67,916	\$87,775	\$81,696	\$56,880	\$69,777	\$64,355	\$65,023	\$55,813	\$61,869	\$748,009
Returns	-\$1	-\$73	-\$324	-\$402	-\$425	-\$65	-\$25	-\$259	-\$140	-\$87			-\$1,799
SUB-TOTALS	\$30,512	\$49,074	\$56,923	\$67,515	\$87,350	\$81,631	\$56,855	\$69,518	\$64,215	\$64,936	\$55,813	\$61,869	\$746,210
Gift Card Sales	\$0	\$100	\$150	\$0	\$60	\$50	\$50	\$200	\$100	\$100		\$150	\$845
Cancellation Revenue (Year)													\$2,735
TOTALS	\$30,512	\$49,174	\$57,073	\$67,515	\$87,410	\$81,681	\$56,905	\$69,718	\$64,315	\$65,036	\$55,813	\$62,019	\$749,790

MAPLE GROVE, MN	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	TOTALS
Gross Sales	\$21,445	\$26,150	\$50,074	\$43,903	\$60,673	\$43,809	\$28,570	\$40,729	\$37,376	\$32,982	\$25,065	\$28,723	\$439,497
Returns	-\$25	-\$50	\$0	-\$122	-\$283	-\$326	-\$105	-\$136	\$0	-\$112		-\$49	-\$1,207
SUB-TOTALS	\$21,420	\$26,100	\$50,074	\$43,781	\$60,390	\$43,483	\$28,465	\$40,593	\$37,376	\$32,870	\$25,065	\$28,674	\$438,291
Gift Card Sales	\$0	\$100	\$150	\$0	\$60	\$50	\$50	\$200	\$100	\$100	\$0	\$150	\$960
Cancellation Revenue (Year)													\$890
TOTALS	\$21,420	\$26,200	\$50,224	\$43,781	\$60,450	\$43,533	\$28,515	\$40,793	\$37,476	\$32,970	\$25,065	\$28,824	\$440,141

I.B – Monthly Net Revenue Reported by Affiliate-Owned Pop-Up Marketing Location from Opening (6/2023) to 12/31/2023

North Loop, MN	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	TOTALS
Gross Sales						\$10,674	\$8,698	\$14,870	\$11,327	\$8,984	\$10,022	\$8,381	\$72,956
Returns						\$0	\$0	-\$1	\$0	-\$60	\$50		-\$11
SUB-TOTALS						\$10,674	\$8,698	\$14,869	\$11,327	\$8,924	\$10,072	\$8,381	\$72,945
Gift Card Sales													\$0
Cancellation Revenue (Year)													\$0
TOTALS						\$10,674	\$8,698	\$14,869	\$11,327	\$8,924	\$10,072	\$8,381	\$72,945

[Item 19 Continues Below]

Part II(A): Net Revenue and Disclosed Operating Costs and Expenses Reported by Affiliate Locations During the Measurement Period

	Edina, MN		Downtown Chicago, IL		Maple Grove, MN	
OPENING DATE	AUGUST 2015		MAY 2017		JANUARY 2020	
REVENUE	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Service Revenue	\$660,988	69.56%	\$570,229	76.05%	\$312,068	70.90%
Retail - Products & Clothing	\$281,367	29.61%	\$175,981	23.47%	\$126,223	28.68%
Gift Card Revenue	\$5,638	0.59%	\$845	0.11%	\$960	0.22%
Cancellation Revenue	\$2,223	0.23%	\$2,735	0.36%	\$890	0.20%
TOTAL REVENUE	\$950,216	100.00%	\$749,790	100.00%	\$440,141	100.00%
COGS	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Merchant Fees	\$25,691	2.70%	\$18,004	2.40%	\$10,366	2.36%
Cost of Goods Sold	\$114,869	12.09%	\$90,184	12.03%	\$62,137	14.12%
Total Cost of Goods	\$140,560	14.79%	\$108,188	14.43%	\$72,503	16.47%
Occupancy	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Rent	\$63,600	6.69%	\$127,168	16.96%	\$68,700	15.61%
Utilities	\$8,204	0.86%	\$4,180	0.56%	\$5,197	1.18%
Repairs and Maintenance	\$575	0.06%	\$2,146	0.29%	\$2,102	0.48%
Business Insurance	\$6,847	0.72%	\$5,271	0.70%	\$3,507	0.80%
Occupancy	\$79,226	8.34%	\$138,765	18.51%	\$79,506	18.06%
Payroll	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Management Wages	\$30,950	3.26%	\$20,572	2.74%	\$20,572	4.67%
Hourly Wages	\$67,534	7.11%	\$64,344	8.58%	\$31,177	7.08%
Commissions	\$19,028	2.00%	\$9,325	1.24%	\$6,664	1.51%
Payroll Taxes	\$13,749	1.45%	\$14,607	1.95%	\$6,834	1.55%
Payroll	\$131,261	13.81%	\$108,848	14.52%	\$65,247	14.82%
Advertising / Marketing	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Local Marketing (1%)	\$9,502	1.00%	\$7,498	1.00%	\$4,401	1.00%
Digital Marketing Management and Advertising	\$12,000	1.26%	\$12,000	1.60%	\$12,000	2.73%

Brand Fund	\$9,502	1.00%	\$7,498	1.00%	\$4,401	1.00%
Promotional Marketing	\$75,758	7.97%	\$55,979	7.47%	\$30,428	6.91%
Advertising / Marketing	\$106,762	11.24%	\$82,975	11.07%	\$51,230	11.64%
General Operations	TOTALS	% OF REV	TOTALS	% OF REV	TOTALS	% OF REV
Office Expenses	\$6,057	0.64%	\$3,422	0.46%	\$2,115	0.48%
Royalty	\$76,017	8.00%	\$59,983	8.00%	\$35,211	8.00%
Technology Fee	\$12,000	1.26%	\$12,000	1.60%	\$12,000	2.73%
Bank Fees	\$1,651	0.17%	\$106	0.01%	\$134	0.03%
Misc Expenses	\$17,327	1.82%	\$11,594	1.55%	\$7,934	1.80%
General Operations	\$113,052	11.90%	\$87,105	11.62%	\$57,394	13.04%
Total Revenue	\$950,216	100%	\$749,790	100.00%	\$440,141	100.00%
Total Expenses	\$570,861	60.08%	\$525,882	70.14%	\$325,881	74.04%
NET REVENUE LESS DISCLOSED OPERATING COSTS/EXPENSES ABOVE	\$379,355	39.92%	\$223,908	29.86%	\$114,260	25.96%

[Item 19 Continues Below]

Part II(B): Summary of Net Revenue and Disclosed Operating Costs and Expenses Reported by Affiliate Locations During the Measurement Period

Three (3) Affiliate Locations as Reported During Measurement Period	TOTALS		AVERAGE		Median	High	Low
REVENUE	TOTALS	% OF REV	TOTALS	% OF REV			
Service Revenue	\$1,543,285	72.11%	\$514,428	72.11%	\$570,229	\$660,988	\$312,068
Retail - Products & Clothing	\$583,571	27.27%	\$194,524	27.27%	\$175,981	\$281,367	\$126,223
Gift Card Revenue	\$7,443	0.35%	\$2,481	0.35%	\$960	\$5,638	\$845
Cancellation Revenue	\$5,848	0.27%	\$1,949	0.27%	\$2,223	\$2,735	\$890
TOTAL REVENUE	\$2,140,147	100.00%	\$713,382	100.00%	\$749,790	\$950,216	\$440,141
COGS	TOTALS	% OF REV	TOTALS	% OF REV			
Merchant Fees	\$54,061	2.53%	\$18,020	2.53%	\$18,004	\$25,691	\$10,366
Cost of Goods Sold	\$267,190	12.48%	\$89,063	12.48%	\$90,184	\$114,869	\$62,137
Total Cost of Goods	\$321,251	15.01%	\$107,084	15.01%	\$108,188	\$140,560	\$72,503
Occupancy	TOTALS	% OF REV	TOTALS	% OF REV			
Rent	\$259,468	12.12%	\$86,489	12.12%	\$68,700	\$127,168	\$63,600
Utilities	\$17,581	0.82%	\$5,860	0.82%	\$5,197	\$8,204	\$4,180
Repairs and Maintenance	\$4,823	0.23%	\$1,608	0.23%	\$2,102	\$2,146	\$575
Business Insurance	\$15,625	0.73%	\$5,208	0.73%	\$5,271	\$6,847	\$3,507
Occupancy	\$297,497	13.90%	\$99,166	13.90%	\$79,506	\$138,765	\$79,226
Payroll	TOTALS	% OF REV	TOTALS	% OF REV			
Management Wages	\$72,094	3.37%	\$24,031	3.37%	\$20,572	\$30,950	\$20,572
Hourly Wages	\$163,055	7.62%	\$54,352	7.62%	\$64,344	\$67,534	\$31,177
Commissions	\$35,017	1.64%	\$11,672	1.64%	\$9,325	\$19,028	\$6,664
Payroll Taxes	\$35,191	1.64%	\$11,730	1.64%	\$13,749	\$14,607	\$6,834
Payroll	\$305,357	14.27%	\$101,786	14.27%	\$108,848	\$131,261	\$65,247
Advertising / Marketing	TOTALS	% OF REV	TOTALS	% OF REV			
Local Marketing (1%)	\$21,401	1.00%	\$7,134	1.00%	\$7,498	\$9,502	\$4,401

Digital Marketing Management and Advertising	\$36,000	1.68%	\$12,000	1.68%	\$12,000	\$12,000	\$12,000
Brand Fund	\$21,401	1.00%	\$7,134	1.00%	\$7,498	\$9,502	\$4,401
Promotional Marketing	\$162,165	7.58%	\$54,055	7.58%	\$55,979	\$75,758	\$30,428
Advertising / Marketing	\$240,967	11.26%	\$80,322	11.26%	\$82,975	\$106,762	\$51,230
General Operations	TOTALS	% OF REV	TOTALS	% OF REV			
Office Expenses	\$11,594	0.54%	\$3,865	0.54%	\$3,422	\$6,057	\$2,115
Royalty	\$171,212	8.00%	\$57,071	8.00%	\$59,983	\$76,017	\$35,211
Technology Fee	\$36,000	1.68%	\$12,000	1.68%	\$12,000	\$12,000	\$12,000
Bank Fees	\$1,891	0.09%	\$630	0.09%	\$134	\$1,651	\$106
Misc Expenses	\$36,855	1.72%	\$12,285	1.72%	\$11,594	\$17,327	\$7,934
General Operations	\$257,552	12.03%	\$85,851	12.03%	\$87,105	\$113,052	\$57,394
Total Revenue	\$2,140,147	100%	\$713,382	100.00%	\$749,790	\$950,216	\$440,141
Total Expenses	\$1,422,623	66.47%	\$474,208	66.47%	\$525,882	\$570,861	\$325,881
NET REVENUE LESS DISCLOSED OPERATING COSTS/EXPENSES ABOVE	\$717,524	33.53%	\$239,174	33.53%	\$223,908	\$379,355	\$114,260

Part III: Payroll and Related Cost Data Reported by Affiliate Locations over the Measurement Period

	EDINA, MN	CHICAGO, IL	MAPLE GROVE, MN
HOURS	8,231	5,845	2,989
MANAGEMENT WAGES	\$30,950	\$20,572	\$20,572
HOURLY WAGES	\$67,534	\$64,344	\$31,177
HOURLY WAGES (HOURLY)	\$8.20	\$11.01	\$10.43
COMMISSIONS	\$19,028	\$9,325	\$6,664
COMMISSIONS (HOURLY)	\$2.31	\$1.60	\$2.23
TIPS	\$111,575	\$96,269	\$44,689
TIPS (HOURLY)	\$13.56	\$16.47	\$14.95
TOTAL COMPENSATION	\$198,137	\$169,938	\$82,530
COMPENSATION PER HOUR	\$24.07	\$29.08	\$27.61
TOTALS (TIPS EXCLUDED)	\$117,512	\$94,241	\$58,413
COST PER HOUR TO THE LOCATION (TIPS EXCLUDED)	\$14.28	\$16.12	\$19.54

[Item 19 Continues Below]

Explanatory Notes to Parts I through III Above:

1. *Net Revenue.* For each Affiliate Location above, the term “Net Revenue” means the total revenue generated from the offer and sale of all Approved Services and Approved Products, including all client membership agreements, gift card sales (which are accounted for and realized upon the sale [use/redemption] of such gift card) and other categories specifically identified in each Chart. The term “Net Revenue” (a) does not include sales tax collected by the applicable location and paid to the appropriate taxing authority/agency, and (b) accounts for client refunds that are *bona fide* and permitted in accordance with our System standards, policies and specifications.
2. *Cost of Goods (or COGS).* For each Affiliate Location, the term “COGS” means the total amounts incurred in connection with that Location’s operation over the Measurement Period, as reported to us by the owner of said Location, in connection with Required Items and other products that are used to provide the Approved Services and Approved Products, including all operational and retail (for resale) inventory.
3. *Occupancy.* For each Affiliate Location, “Occupancy” costs mean the amount that the Affiliate Location expended over the Measurement Period on rent (including CAM and other amounts due under on in connection with the lease for that Location’s approved premises), utilities, repairs and maintenance, and business insurance.
4. *Payroll.* For each Affiliate Location, the term “Payroll” means the total amounts incurred in connection with the following labor-related operating costs over the Measurement Period: (i) payroll salaries, including salaries for managers and directors of the Affiliate Location; (ii) the costs for any temporary employees hired by the Affiliate Location; (iii) commissions; and (iv) payroll taxes. These amounts do not include or account for health insurance or benefits that would be afforded to full-time employees under applicable law(s).
5. *Marketing/Advertising (including Adjusted/Estimated Fees).* For each Affiliate Location, the term “Marketing/Advertising” means: (i) the actual amounts that the owner of that Location expended on local promotional activities over the Measurement Period within the geographical region around its Premises; and (ii) the (a) adjusted Local Advertising Requirement (amounting to 1% of Net Revenue derived by that Location), (b) estimated amount that a System franchisee is required to expend on Digital Marketing Management services (currently, \$1,000/month payable to our Approved Supplier), and (c) estimated Fund Contribution(s) (amounting to 1% of Net Revenue), that the Affiliate Location would have been required to expend on such marketing/advertising activities if the Location was governed by our current form of Franchise Agreement (collectively with the estimated Royalty Fees and Technology Fees detailed in Note No. 6 below, the “Estimated Fees”).
6. *General Operations.* For each Affiliate Location, this term means the amount that the owner of that Location reported to us as incurred or otherwise expended on the following items and/or services over the Measurement Period: (i) office expenses; (ii) the adjusted/estimated Technology Fee that the owner of the Location would have been required to pay to us under our current form of Franchise Agreement (currently, \$1,000/month); (iii) the estimated Royalty Fee(s) the owner of that Affiliate Location would have been required to pay to us over the Measurement Period under our current form of Franchise Agreement (8% of Net Revenue generated by such Business); (iv) bank fees; and (v) miscellaneous operating expenses that the owners of each Affiliate Location reported to us.

Except as specifically provided in this Note and the Chart above, this range does not intend to account for any other operating costs or expenses incurred in connection with the Location operations over the Measurement Period, such as: (i) owner compensation or draws; (ii) any automobile-related costs/payments; (iii) meals and entertainment; (iv) parking and/or tools; (v) certain depreciation and/or amortization; and/or (vi) any other cost or expense not specifically identified in the Charts and/or Notes above.

7. *Net Revenue Less Disclosed Operating Costs/Expenses Above.* For each Affiliate Location, the term “Net Revenue Less Disclosed Operating Costs/Expenses Above” is calculated by taking the Net Revenue figure for that Business and subtracting (i) the COGS, (ii) Occupancy, (iii) Payroll, (iv) Advertising/Marketing, and (v) General Operations costs/expenses that the applicable Location incurred, as well as (ii) the Estimated Fees (LAR, Digital Marketing Management, Fund Contributions, Royalty Fee(s) and Technology Fee(s)) that each such Affiliate Location would have paid under our current form of Franchise Agreement, over the Measurement Period.
8. *Notes to Part III.* Part III of this Item contains the following information for each Affiliate Location as reported by each of the owners of such locations, over the Measurement Period: (i) the total number of reported labor hours that the affiliate owner paid to Business personnel (“Hours”); (ii) the total wages reported paid to the designated manager(s) of each Affiliate Location (“Management Wages”); (iii) the total wages reported paid out by the owner of the Business to Business personnel (“Wages”), and the total amount of such Wages divided by the number of reported Hours (“Wages (Hourly)”); (iv) the total commissions reported paid out by the owner of the Business (“Commissions”), and the total amount of such Commissions divided by the number of reported Hours (“Commissions (Hourly)”); (v) reported tips and gratuity processed via credit card that was payable to the personnel of the Business and not deemed part of the Net Revenue of that Business (“Tips”), and the amount of such Tips divided by the number of Hours (“Tips (Hourly)”); (vi) the total reported Management Wages, Wages, Commissions, and Tips for each Business (“Total Compensation”), and Total Compensation divided by the number of reported Hours (“Compensation Per Hour”); (vii) the total reported Management Wages, Wages and Commissions for each Business (“Totals (Tips Excluded),” and the Totals (Tips Excluded) divided by the number of reported Hours (“Cost Per Hour to the Location (Tips Excluded).” Please note that this Part III details certain payroll costs and personnel compensation information, that does not constitute an “earnings claim” – in and of itself as disclosed – under certain franchise pre-sale disclosure laws.

GENERAL NOTES TO THIS ITEM 19

Some outlets have sold this amount. Your individual results may differ. There is no assurance that you will sell as much.

The Affiliate Locations are mature outlets. Despite their longer operating history, we do not expect that there will be any characteristics associated with the operations of a new Franchised Business that will be materially different than the Affiliate Location operations set forth in this Item.

Other than the preceding financial performance representation, goGLOW Franchise, LLC does not make any financial performance representations. 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 Melanie Richards, 7493 France Ave S,