CUGA VEST

The Economics of Owning the Best-of-Class Dog Vest

$92,986	$132,093	60.0%+
5-Year Calendar Avg. Revenue	Peak Revenue 2021	DTC Gross Margin

Why CUGA is economically attractive

Established specialty dog protection brand with a decade of commercial history, proven retail and Amazon buyer demand, trademark renewed in 2026, U.S.-sourced materials, Washington State domestic fabricator, operational Wix e-commerce site, and rapid ownership transfer capability. *Recent revenue reflects reduced owner marketing attention rather than a business wind-down.*

Current Unit Economics

Channel	Sell Price	COGS / Cost	Unit Profit*	Margin*
Direct Retail	$89	$35	**$54**	**60.7%**
Amazon	$89	$50	**$39**	**43.8%**
Wholesale	$48	$35	**$13**	**27.1%**

* Amazon includes approximately $15 per unit of marketplace cost; margin shown is contribution after COGS and that fee. Freight, fulfillment, advertising, and corporate overhead are not included.

Revenue History

2022	**$112,264.15**
2023	**$ 85,009.65**
2024	**$ 72,825.84**
2025	**$ 63,998.33**
3 Yr. Average	**$ 73,944.61**

Strategic Purchaser Logic

- No product-development start-up risk: brand, product, and market are established.
- Buyer acquisition can leverage its own fulfillment, marketing, and dealers and enhance Amazon markets.
- DTC unit economics provide $54 gross profit on an $89 MSRP before selling overhead.
- Revenue has already demonstrated a $132K annual level without requiring a new product launch.

Indicative Acquisition Position

Negotiable	+ At Cost
Business / IP / Going Concern	**Inventory, Marketing, Swag Inventory**

Illustrative purchaser evaluation only. Final value depends on due diligence, verified financial statements, transferable assets, inventory, customer/channel data, and transaction terms.