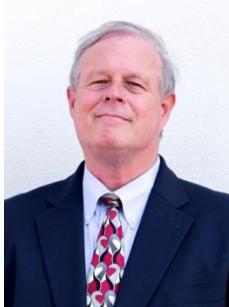


Pacific Management Consulting Group

Chain Restaurant Analysis and Advisory



John A. Gordon, MAFF

Restaurant Analyst and Management Consultant

5980 Mission Center Road, Unit A, San Diego, CA 92123

Office, 858 874-6626, 858 256-0794

Email: jgordon@pacificmanagementconsultinggroup.com

Website: www.pacificmanagementconsultinggroup.com

Summary Curriculum Vitae, 2023

Functional Overview: restaurant subject matter expert, focusing on operations, managerial finance, and strategy topics. Deep knowledge of US restaurant brands. Sub-specialties: restaurant franchising standards and practices, restaurant management disciplines, systems and practices, store-level earnings and economics, and restaurant SEC earnings disclosure standards.

Typical Project Focus: Deep dive restaurant analytical reviews. Investor support, attorney assistance, operator organizational reviews, management consulting firm project support. Litigation consulting via expert research, consulting, and testimonial engagements. Restaurant brand research and complex restaurant topics investigations. Brand strategy, operations, and management benchmarking. Restaurant franchise standards and practices assessment. Includes strategy consulting firm restaurant subject matter expert support, sell-side restaurant equities team research investigations, litigation consulting, restaurant equities fundamentals analysis, franchise agreements and disclosure, revenue and expense optimization, capital expenditure analysis, M&A due diligence, special projects, economic and business feasibility studies, new business startup, marketing enhancement, real estate, and site selection, corporate management systems assessment, and improvement; organizational transformation advisory.

Typical Clients: investors, chain restaurant operators, management consulting firms, investment banking research teams, attorneys, franchisee associations, franchisees, hedge funds, franchisors, government agencies, and sell-side/buy-side teams.

Subject Matter Expertise: Six years of progressively complex restaurant management field operations roles, eighteen years of corporate staff experience in progressively more complex financial management roles, two years global consulting firm, and twenty years of restaurant industry management consulting via my founded restaurant analytical consultancy. Franchise sector standards and practices. Common project elements:

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- Restaurant segments: quick-service restaurants (QSR), fast-casual, casual dining restaurants, and fine dining. Predominantly chain restaurant focus but includes non-public smaller and independent restaurant operations consulting and advisory.
- Analytical fields: strategy assessment, operations analysis, managerial finance topics such as earnings forecasting, planning, operational and capital budgeting, and financial, and operational reporting. Franchising, Marketing, Real Estate, and Site Selection, Human Resources, Information Technology disciplines.
- Expert research, consulting, and testimonial litigation support.
- Operational and management practices and systems assessment, improvement, and implementation.
- Restaurant, hospitality, and foodservice sector organization management structure, systems, and procedures development. Balanced scorecard metrics and benchmarking.
- Business purchase due diligence and business plan creation.
- Operational analysis, revenue enhancement, and cost containment.
- New market development, site selection, and real estate analysis; marketing, information technology, human resources topics, and corporate organization assessment.
- Management and business process improvement.

Topical Overview, Representative Consulting Project Engagements:

- Restaurant Strategy, Operations, and Financial Management topics expert for investment banking firm sell-side restaurant analysis team.
- Restaurant Business Subject Matter Expert for an international strategy consulting firm focusing on restaurant strategy, franchising, operations, and financial management improvement projects (many engagements).
- Restaurant Operations, Strategy Financial Management, and Corporate Governance Advisor for 250 unit multi-brand restaurant corporation to effect better organization, margins, and planning.
- Expert Consultant and Expert Witness detailed restaurant business and economics analysis, major deep-dive research project actions. New business proformas, earnings workout situations, SEC earnings (10b5 matters), franchise standards of practice, financial management, and earnings forecasting projects, wage and hour expert actions, among others. Many engagements.
- Restaurant Marketing, Menu, Sales, and Earnings Forecasting and Analysis centered on publicly traded restaurant companies. Many engagements.
- Organizational, cost, CAPEX, and business feasibility assessments for several restaurant sector clients. G&A organization assessments; new market buildout assessments.
- Research: identification of econometric factors by the market to create unit growth model, by major market, major QSR operator client. Many engagements.
- Management Systems assessment, conceptualization, planning, and implementation for retail/hospitality sector client, via a two-year-long project. Many engagements.
- Business Assessment and Profit Improvement Plan creation for service sector (restaurant and retail sector clients, numerous). Focused on operations, franchise standards of care, financial management, marketing, concept design, and human resources issues.

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- New Business Start-Up planning, business plan analysis, review, and counseling. Many engagements.
- Operational Reporting: assessment of operators' financial and operational systems, creation and refinement of revenue, expense, and other balance scorecard-like metrics, data collection means created, worked into the financial reporting process. Years of employment and project experience.
- Reimplementation of Standard food and labor cost system: baselining and assessment of the current system, operational gap analysis and assessment, creation of new system standards, selection of new platform, project management, creation of inputs, creation of cost standards, system documentation, training and creation of user guides, travel and implementation to field operators, cost reporting and analysis, system maintenance, continued testing, sampling, and refreshment, for clients and employer, \$400 million national chain restaurant operator. Years of employment and project experience.
- Business Intelligence projects for investors and several chain restaurant operators. Many engagements.

Education and Certifications

- BS, Business, Indiana University, 1982.
- Master Analyst, Financial Forensics, National Association of Certified Valuators and Analysts (NACVA), 2012.

Employment Summary

- FOUNDING PRINCIPAL, PACIFIC MANAGEMENT CONSULTING GROUP, 2003 to present

Management Consulting Group, 100% focused upon restaurants, focus on operational, financial, and management analysis and advisory topics.

- MANAGING SENIOR ASSOCIATE, Economic and Business Analysis Practice, BOOZ ALLEN HAMILTON, San Diego, CA, 2000 to 2002

Worldwide premier Management and Technology Consulting firm, Economic Analysis Group.

- DIRECTOR OF FINANCE (1996-2000), and earlier, MANAGER OF FINANCIAL ANALYSIS (1989-1995) NAVY MWR (Hospitality) Program, Washington DC.

\$700M international restaurant, hospitality, and services operator, franchisor, and franchisee.

- Earlier: COST/FINANCIAL ANALYST, PONDEROSA, INC, NYSE listed family steakhouse brand (1980-1989)
- Earlier: MULTI-UNIT SUPERVISOR, GENERAL MANAGER, HARDEE'S/BURGER CHEF (*QSR Burger Sector*) 1978-1980.

Expert and Litigation Consulting Support Engagements, Depositions, and Testimony Taken: 30

Other Expert Litigation Related Engagements, Expert Research, and Consulting Provided: 25

Publications and Presentations: I comment and opine on non-confidential, chain restaurant strategy, operations, earnings, and economics business issues as a standard outgrowth of my consulting work. My articles and press clips are recorded or linked to on the website,

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www.pacificmanagementconsultinggroup.com, in their entirety. The copies of major business press quotes are on the website.

I have presented, facilitated, or been a panel member of discussions at the 2013 National Restaurant Show, 2014 Restaurant Finance and Development Conference, 2015 Restaurant Finance and Development Conference, 2017 Restaurant Finance and Development Conference, 2019 Restaurant Finance and Development Conference, 2022 and 2023 (upcoming) Restaurant Finance and Development Conferences. 2012 Women's Foodservice Forum, 2014 National Association of Certified Valuators Annual Conference, and the 2010 International Nightclub and Bar National Conference.

Current and Prior Affiliations

Member of: National Association of Certified Valuators and Analysts; National Restaurant Association (2022-3). Prior: Associate Member; Board Member, San Diego Food and Beverage Association, 2005-2021.

Overview of Publications

References: client, business, and personal references are available upon request.

Publications: restaurant-related professional journals such as Restaurant Research, Restaurant Finance Monitor, Franchising Valuation Reporter, and others.

Selected Press Quotes: CBS, CNN, ABC, Associated Press, Reuters, New York Times, Wall Street Journal, Washington Post, New York Post, Bloomberg, The Economist, The Globe and Mail, National Public Radio, CBS Radio, Restaurant Finance Monitor, Franchise Times, Restaurant Business Magazine, QSR Magazine, RestaurantBusiness, Business Insider, Nation's Restaurant News, Washingtonian Magazine, Chicago Tribune, Columbus Dispatch, Los Angeles Times, Denver Post, San Diego Union-Tribune, Dallas Business Journal, among many others.