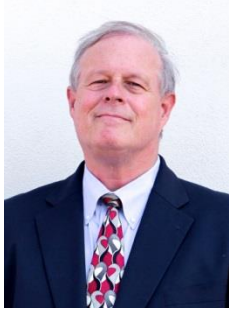


Pacific Management Consulting Group

Chain Restaurant Analysis and Advisory



John A. Gordon, MAFF

Restaurant Analyst and Management Consultant

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Summary Curriculum Vitae, 2024

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, valuations, 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-one 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, valuation and financial, and operational reporting. Franchising, Marketing, Real Estate, and Site Selection, Human Resource and Information Technology disciplines.
- Finance functions: M&A Acquisition/Divestiture
- 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. Business valuation.
- 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 Career Projects Overview, Including 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.

Detail of Representative Project Engagement Experience

- Engagements: Support of International Strategy Management Consulting Firm as restaurant subject matter expert; strategy, operations, and financial management focus, multiple engagements, ongoing.
- Engagements: Support of Investment Banking Firm, Restaurant Equity Analysis Team support; strategy, operations, and financial management focus, ongoing.
- Several engagements: Chain Restaurant Securities and Exchange Commission (10b5) Related Earnings Disclosure Securities Action, Expert Support: chain restaurant federal securities matter (earnings disclosure) item. Provided company and relevant peer research, intelligence, and analysis.
- Many engagements: Chain Restaurant Franchise Matters, Expert Litigation Support: Multiple Federal and State actions. Provided company and relevant sector operations, management, supply chain, financial management research, intelligence, and analysis.
- Many engagements: provided restaurant operations, organization, and earnings analysis for chain restaurant operators, hedge firms, and private equity investors.
- Many engagements: relative to public company valuation opinions; and for public and franchisee company valuation opinions of value for financing and strategic planning.
- Several engagements: menu analysis, chain restaurant menu labeling issue: provided declaration and deposition, and relevant company intelligence, analysis, and research on the restaurant menu and sales, product mix, and financial returns topics.
- Several engagements: Franchisee Association support: provide research and analysis of financial matters to QSR sector franchisee associations, ongoing.
- Several engagements: restaurant site selection, and real estate issues.
- Several engagements: financial analysis relative to restaurant partnership disputes.
- Several engagements: restaurant wage and hour, FLSA issues.

Education and Certifications

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

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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.

Current and Prior Affiliations

Member of: National Association of Certified Valuators and Analysts (2013-2024); National Restaurant Association (2022) and (2024, pending). Prior: Associate Member; Board Member, San Diego Food and Beverage Association, 2005-2021.

Overview of Related Expert Consulting/Witness Roles, and 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, Restaurant Business, 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.