

Green Hasson Janks & 2017 Food and Beverage Forum

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September 26, 2017

Green Hasson Janks & Food and Beverage

For over 20 years, Green Hasson Janks has worked with privately owned businesses in the food and beverage industry. We provide learned and proven practices to help you meet your business objectives. Green Hasson Janks is a firm that is big enough to get it right but personalized enough to care about your needs.

Food and beverage companies can benefit by partnering with an accounting firm that understands the unique inventory, processes and transactional issues facing the industry. Our goal is to leverage our industry expertise so you can gain a competitive advantage and maximize revenues through proactive accounting and strategic planning.

Additionally, at Green Hasson Janks, we are often engaged to provide benchmarking, articles, consulting and best practices to help food and beverage companies prepare for the future. We look forward to the opportunity to leverage our expertise to help your company grow through strategic planning.



Your Business is our Expertise

Assurance and Advisory

Green Hasson Janks focuses on helping forward-thinking, entrepreneurial organizations by providing assurance and advisory services related to compliance, reporting and strategic planning. Our team provides financial statement audits, reviews and compilations that meet GAAP requirements. During the audit process, we will identify key accounting and financial items that can enhance controls and processes.

Tax Planning and Compliance

Our Food and Beverage Tax Team works closely with our clients to help find them tax opportunities on both a company and individual level. Our dedicated team is specially trained in dealing with complex tax issues for privately held food and beverage businesses. Additionally, we assist our clients on multistate and international tax compliance and consulting and tax consulting and planning related to growth strategies.

By collaborating with our clients, we are able to identify if they are eligible for some of the tax planning opportunities listed here:

- California Competes Credit
- California Manufacturing Partial Sales/Use Tax
- Exemption
- California Partial Sales/Use Tax Exemption
- Cost Segregation Analysis
- Domestic Production Activities Deduction (DPAD)
- Federal and California Research and Development Credits
- Interest Charge Domestic International Sales Corporation (IC-DISC) Planning
- Multi-State Expansion Tax Opportunities
- Research and Development Credit
- S-Corp Built-In-Gains Management

2017 Food and Beverage Forum

Agenda

Networking: Food and Drinks	Mix and mingle with the industry leaders
Welcome and Introduction	Leon Janks , Managing Partner, <i>Green Hasson Janks</i> Donald Snyder , Partner, <i>Green Hasson Janks</i>
Fireside Chat: 2017 Whitepaper Highlights	Rick Weis , Manager, <i>Green Hasson Janks</i> Frances Ellington , Senior Manager, <i>Green Hasson Janks</i>
Panelist Discussion	Panelists: Jeff Durbin , Chief Financial Officer <i>Gavina Coffee</i> Caue Suplicy , Founder/Chief Executive Officer <i>Barnana</i> Amelia Winslow , Director of Operations/Project Management <i>Health-Ade Kombucha</i>
Q&A with Panel	Moderated by Donald Snyder , Partner, <i>Green Hasson Janks</i>
Table Discussions	
Happy Hour	Mix and mingle with the industry leaders

Growth Strategy and Value Planning

Green Hasson Janks works as a business advocate for our clients – providing personalized service and building long-term relationships to help position our clients for the future.

Our approach to servicing clients:

- Interviewing management team and owners on one-on-one basis
- Analyzing financials
- Perform industry research and benchmarking
- Review findings and draft financial projections
- Determine what is necessary to achieve the agreed upon plan
- Consider the realistic alternatives available to you:
 - ▶ Keep the business and grow
 - ▶ Sell the business
 - ▶ Raise capital
 - ▶ Buy out partners/family members
 - ▶ Take a dividend through a recapitalization
- Assess above findings against the level of risk and other goals

Transaction Advisory Services

Green Hasson Janks has a dedicated team of M&A professionals that have the expertise and knowledge to provide both assurance, tax and transaction advisory services, which provides efficiency and value across our service deliverables.

- Extensive accounting and M&A experience working with several private equity firms' funds and portfolio companies across a broad range of industries.
- Performed dozens of buy-side and sell-side quality of earnings analysis to help evaluate and negotiate deal points.

Programs and Resources

Throughout the year, we share best practices and benchmarking to help our clients grow their businesses. We provide our clients access to food and beverage programs and resources, including publications, events and blogs that highlight emerging trends and inspire thoughtful discussion amongst peers and industry leaders.

Panelists

Leaders and Innovators of the Food and Beverage Community

Green Hasson Janks Speakers and Moderators



Jeff Durbin, Chief Financial Officer
Gavina Coffee

Jeff has more than 30 years of finance and accounting experience in both large and smaller companies with progressive levels of responsibility. He has worked with McKinsey & Associates and J. Alix Partners consultants as well as with three different private equity firms, with a focus on senior financial management, expense rationalization, prepackaged financial reorganization, acquisitions and divestitures, and shared services separation. Prior to joining Gavina Coffee, Jeff served as the financial leader for a region with over 2,000 employees under the leadership of the Regional Vice President at DIRECTV. He previously was with firms including Eastman Kodak, First Interstate Bank, and McLeodUSA.



Caue Suplicy, Founder and Chief Executive Officer
Barnana

After a career competing professionally in triathlons and producing self-designed road bikes aptly named Suplicy Bicycles, Caue turned his attention to the healthy snack food category. Barnana's raw organic Chewy Banana Bites and the organic Chewy Chocolate Banana Bites are gluten free, kosher and vegan. Unlike recycling, upcycling takes an item that otherwise would be considered waste and rather than breaking it down to extract the raw ingredients the product is either kept in its natural form or turned into something better. The concept of upcycling food has recently been gaining mainstream popularity. It is estimated that one-third of the world's food supply is either lost or wasted, with fruits and vegetables having the highest waste rate of any food produced.



Amelia Winslow, Director of Operations and Project Management
Health-Ade Kombucha

Amelia is whole-heartedly committed to producing the best-tasting, highest quality kombucha in the most sustainable way possible. She is constantly working to refine processes to support the health of people, the business, and the planet. Before joining Health-Ade, Amelia worked as a content creator and consultant for natural and organic food companies, and was the founding editor of the blog *Eating Made Easy*, where busy people can get reliable information about nutrition and food that is easy to put into practice. The blog includes information on debunked nutrition myths, guides to better buying, answered food questions, easy recipes, and more. Amelia holds master's degrees in Nutrition and Public Health from Tufts University in Boston.



Donald Snyder, Partner
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Donald heads the Firm's Food and Beverage Practice. He has more than 25 years of experience in public accounting and chairs the Firm's Accounting and Auditing Department, as well as the Quality Control Department. He provides audit, accounting and consulting services and is a well-known business consultant in the food distribution, food processing and manufacturing industries. A popular industry speaker, Donald also writes for the Firm's *CPA Food Bites* blog, hosts a number of food and beverage networking groups, and organizes and leads food executive roundtables. Donald is involved in assisting clients with designing and assessing their internal accounting controls and has written several articles on the subject of fraud prevention and detection. He has been nominated for a San Fernando Valley Business Journal award as one of the "Valley's Most Trusted Advisors."



Rick Weis, Manager
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Rick provides auditing services for clients in a variety of industries, including food and beverage, wholesale and retail. He is an author for both the 2016 and 2017 Green Hasson Janks Food and Beverage Whitepapers. In addition to performing audits and reviews, Rick assists clients with process improvements and best business practices and performs consulting and due diligence. He also provides ongoing training, mentoring and evaluations for Firm employees as well as assists with on-campus recruiting. Prior to joining the Firm, Rick worked for 10 years in advertising. He graduated from the University of Southern California with a Masters of Accounting after receiving a Certificate of Accounting from the University of Washington — Seattle and a Bachelor of Science in Business Administration from the University of Arizona.



Frances Ellington, Senior Manager
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Frances is part of the State and Local Tax Practice with a focus on multistate income and franchise tax, indirect tax, and credits and incentives. She assists her clients on state and local tax issues related to tax audit controversy, nexus and reporting requirements, and various state tax planning initiatives. She has experience providing tax compliance and industry-specific consulting for Fortune 500 corporate and operating flow-through entities. She has significant experience dealing with state tax issues in California, New York, Georgia and local city taxes, including the San Francisco Business Tax. She is currently a tax lecturer for the University of North Carolina's Master of Accounting program and in the Doctorate of Business Administration program at Grenoble Ecole de Management.



Additional Food and Beverage Team Members



Leon Janks, Managing Partner
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Leon has over 30 years of experience in the areas of audit and accounting, tax planning and general business consulting. He advises his clients on matters related to strategic planning, profitability, mergers and acquisitions and buying and selling businesses. On a global scale, Leon represents Green Hasson Janks in HLB International, a 100 countries network of accounting firms, and has been appointed HLB's USA Chairman. He is a member of the Board of Directors and chairs both the Audit and Finance Committees for PriceSmart, a publicly held company in San Diego. Leon is also on the Board of Directors of the Jewish Federation and is the Chairman of the Audit Committee.



Tom Barry, Partner
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Tom's role at Green Hasson Janks is a combination of entrepreneur, partner, consultant, mentor and business advisor. With over 20 years of public accounting experience, he provides audit and accounting and consulting services to clients in a variety of industries including nonprofit. Tom believes in building a successful life one day at a time. He does that by leveraging technology to create a flexible schedule that allows him to be a father and husband in addition to fully committing to his career at Green Hasson Janks.



Akash Sehgal, Partner
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Akash leads the Firm's State and Local Tax Practice with a focus on multistate income and franchise tax, sales and use tax and credits and incentives. He has over 19 years of state and local tax experience with two Big Four firms in Los Angeles and Seattle. Akash assists his clients on complex state and local tax issues related to transactional planning, mergers and acquisitions, general day-to-day consulting and compliance. He is a frequent speaker for a variety of tax associations including Tax Executive Institute ("TEI") and the Council on State Taxation ("COST").



Anant Patel, Partner
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Anant has over 22 years of public accounting experience where he provides audit and accounting, tax and general business consulting services. His industry experience includes closely held companies in food and beverage, manufacturing and wholesale/distribution. Many of Anant's clients are owned by Private Equity Groups, VC's and institutional investors. Anant leads the Firm's Consulting Practice and Transaction Advisory Practice. He advises in the area of mergers and acquisitions and provides financial due diligence consulting such as quality of earnings, working capital analysis, EBITDA analysis and projections and deal structuring.



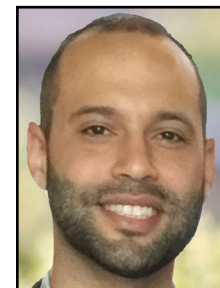
David Horwich, Managing Director
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David has worked as an investment banker and advisor to both public and privately held businesses for the past 23 years. He provides his clients with a focused, integrative and transparent approach. David has advised clients in all facets of transactional activity, including raising capital, and buying and selling their businesses. Over the course of his career he has analyzed more than 2,500 companies of various sizes and industries. He also has experience working with middle-market companies undergoing capital events.



Katie Hettinger, Senior Manager
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Katie has seven years of accounting experience and specializes in tax planning and compliance for partnerships, S-corporations and high-net-worth individuals, as well as experience with corporate taxation. At Green Hasson Janks, she provides tax services to clients in a variety of industries, including food and beverage and waste and recycling. Katie graduated from Loyola Marymount University with a Bachelor of Science in Accounting.



Elad Menna, Supervising Senior
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Elad joined Green Hasson Janks in 2014 after completing his bachelor's degree in Economics and Accounting from the University of California, Santa Barbara. He is part of the Firm's Food and Beverage Practice and focuses on providing audit and accounting services to a wide variety of clients with a focus on for-profit clients. Additionally, Elad has experience with food and beverage clients involved in distribution, manufacturing and agriculture.



Francesco Catullo, Associate
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Francesco is an audit associate who specializes in the Food and Beverage and Waste Management Practices at Green Hasson Janks. He has been with the Firm for one year and has previously served as an intern during the summers of 2014 and 2015. Francesco also works with Green Hasson Janks Consulting and Advisory Practice, in addition to being part of the on-campus recruitment team for Loyola Marymount University.



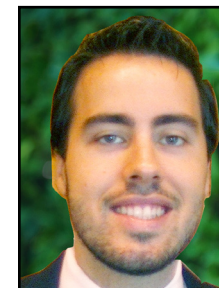
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Raymond has more than 30 years of experience in state and local taxes with an emphasis in property tax compliance and valuation issues, as well as audit representation and resolution. His expertise in property tax extends throughout the U.S. and Puerto Rico and industry experience includes manufacturing, and wineries. Over his career, Raymond has assisted clients throughout the U.S. in saving and recovering property tax dollars by utilizing property tax laws and assessment standards.



Mark Greco, Senior Manager
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Mark has nine years of public accounting experience and joined Green Hasson Janks in February 2013. He has expertise serving family-owned, closely-held businesses and international tax compliance. Before coming to Green Hasson Janks, Mark worked as an auditor for two years at another firm before concentrating in tax. Mark graduated from University of Southern California with a degree in Accounting and a degree in Business Administration with a focus in Finance.



Alexander Brown, Supervising Senior
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Alexander is a senior associate auditor at Green Hasson Janks and has been with the firm more than three years after serving as an intern during the summer of 2012. Prior to officially joining the Firm in 2013, he worked as both a senior accountant and bookkeeper for various firms. He is a licensed CPA in the State of California and co-founder of the nonprofit MRSA Foundation. He holds a bachelor's in Accountancy from California State University, Northridge.

Six decades, one overriding focus: *our clients*

Founded in 1953, Green Hasson Janks is an independent accounting and business advisory firm located on the west side of Los Angeles. Collaboration and maintaining strong relationships are the cornerstones of success.

- Named “Beyond the Top 100: Firms to Watch” and “Top Firms: West” in the 2014, 2015, 2016 and 2017 *Accounting Today* Top 100 Firms
- Named a “Best of the Best” firm and “Beyond the IPA 100 Firm” by *Inside Public Accounting*
- Named a “Fastest-Growing” firm twice in *Beyond the IPA* 100 rankings
- Ranked 17th largest CPA firm in Los Angeles County
- Ranked 121st largest accounting firm in the nation by *Inside Public Accounting*

Vision

At Green Hasson Janks, we foster a flexible, entrepreneurial environment so our people achieve their personal and professional goals.

Our success is driven by retaining the best, diverse talent. We invest in our people and technology to deepen firm expertise and fuel sustainable growth. We partner with our clients locally and globally to deliver innovative solutions.

WE TRANSFORM VISION INTO REALITY BY SERVING:

- Food and beverage companies that nourish us
- Businesses that enhance our health and wellness
- Organizations that improve our world
- Media companies that capture our imagination

The GHJ Why

At Green Hasson Janks, we help our people and clients pursue their passions, build thriving businesses, and create a better future.

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