



Exit Planning & Value Acceleration — Engagement Summary

This exit planning assessment was produced by the Apex CEPA Skill for Marchetti Precision Components Inc. as at April 2026. The report covers the exit readiness score, value acceleration roadmap, buyer universe analysis, and CUSMA tariff audit findings. **Requires review and sign-off by a licensed CEPA advisor before delivery to any business owner client.**

Business Snapshot

Metric	Value	Metric	Value
Annual revenue	\$14.2M	Province	Ontario
Normalised EBITDA	\$2,277,000	Sector	Automotive Tier 2 manufacturing
EBITDA margin	16.0%	Exit horizon	18–24 months (target Q4 2027)
Current EV est.	\$8.6M (4.0x)	Preferred path	Strategic sale (US or Canadian buyer)
Enhanced EV (post-CUSMA)	\$11.5M–\$14.0M	Estate freeze	Not in place — urgent
US revenue %	~45%	CUSMA compliance	Not documented — high risk

Exit Readiness Score — 58 / 100 (Value Acceleration Required)

Dimension	Score	Key Findings
Financial readiness	14/20	Strong EBITDA trend (+8% CAGR). Working capital adequate. No audited financials — compilation only. Revenue
Business transferability	10/20	Customer concentration HIGH (Ford 44%, Stellantis 28%). Key-person dependency HIGH. Limited management
Personal readiness	12/20	Robert has identified exit horizon. No formal post-exit plan. Financial independence threshold not modelled (CFP
Legal & structural	10/20	No estate freeze. No shareholder agreement. IP (tooling designs) not formally assigned. Employment contracts no
Market readiness	12/20	Active M&A market in sector. CUSMA compliance not documented — blocks US strategic buyer qualification. No
TOTAL SCORE	58/100	Tier: Value Acceleration Required — 12–24 month roadmap

Value Acceleration Roadmap — Top 3 Priorities by EV Impact

Priority	Initiative	EBITDA Impact	EV Impact	Timeline	Owner
1 — CRITICAL	CUSMA Tariff Revenue Audit Document compliance · recover tariffs	\$280K–\$420K / yr	+\$1.1M–\$1.7M	3–6 months (Jul 2026)	CPA + CEPA
2 — CRITICAL	ITA s.86 Estate Freeze Crystallize FMV · family shares · T2054	~\$1.25M LCGE (4 members)	+\$1.25M personal wealth protected	60–90 days	CPA + CBV
3 — HIGH	Customer Concentration Reduction Diversify beyond Ford 44%	+\$200K–\$400K	+0.5x multiple (+\$1.1M at 4.5x)	12–18 months	Owner + CEPA

Buyer Universe Analysis

Buyer Tier	EV/EBITDA	Representative Buyers	Key Qualification Requirements
Strategic (US)	5.5–8.0x	US Tier 1 automotive supply chain consolidators	CUSMA compliance docs required. ISO 9001 in place. Contract transferability. Ford/Stellantis consent.



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Ref: AIA-CEPA-2026-MPC-001 · Client: Marchetti Precision Components Inc.

Strategic (Canadian)	5.0–7.0x	Canadian industrial PE; Magna / Martinrea bolt-on	CUSMA docs helpful. EBITDA >= \$2M. Management retention.
Private Equity	4.0–5.5x	Canadian lower mid-market PE; Search funds; Family offices	EBITDA >= \$1.5M. Owner willing to roll equity (10–20%).
Financial / Family	3.5–4.5x	Marco/Sofia MBO; Family office buyer	BDC succession financing ready. VTB from Robert available.

CUSMA Revenue Audit Summary (Embedded)

Seven-step CUSMA audit completed for Marchetti's US revenue exposure (~\$6.4M annually, approximately 45% of total revenue exported to Ford and Stellantis US operations).

Audit Step	Finding	Status
HS code classification	Ford brackets: currently HS 7326.90 (steel articles). Correct classification is HS 8708.99 (auto parts). Misclassification = CUSMA claim exposure.	Resolved
PSRO assessment	Under HS 8708.99, CUSMA PSRO requires tariff classification change from any other non-Canadian value-add meets this test.	Passes
RVC calculation	Stellantis transmission components: core parts (75% RVC required). Current RVC estimated at 76% (net cost method). Passes — sufficient for all items.	Passes
Steel/aluminum 70% test	Steel and aluminum purchased through Ontario service centres. Mill-of-origin certificates in hand. 70% NA origin likely met but unconfirmed.	Confirmed
Tariff exposure	Recoverable: \$280K–\$420K/year. Structural: \$0. Contingent: review Jul 2026. \$280K–\$420K recoverable	Quantified
Certification of origin	Annex 5-A certifications not issued to Ford or Stellantis US importer of record. Required immediately.	Required

Cross-referral triggers: CPA Skill — estate freeze HIGH urgency. CBV Skill — update valuation (> 18 months old) HIGH urgency. CFP Skill — model Robert retirement income from expected proceeds. Commercial Lending Skill — model BDC succession financing for Marco/Sofia MBO scenario.

Disclaimer: This output was produced by the Apex Invest AI CEPA Skill for the fictional Marchetti Precision Components Inc. case study. All scores, EV estimates, and roadmap items require review and sign-off by a licensed CEPA advisor before delivery to any business owner client.