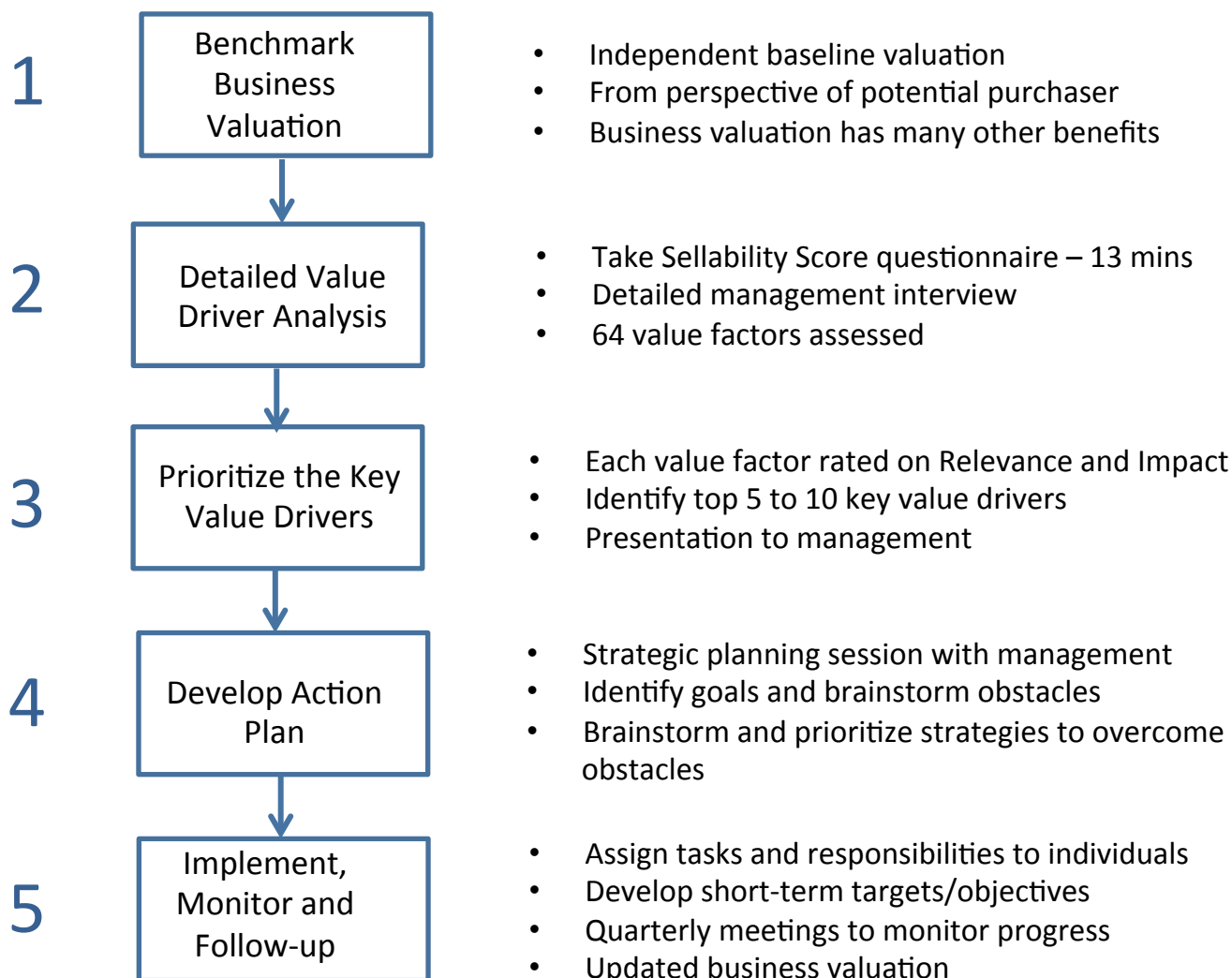


VALUE ENHANCEMENT PROCESS

Phased Approach



Benefits

- Maximize value/price
- Quicker and smoother sale of business
- Business more attractive to potential purchasers
- Prepared for unsolicited offers
- Competitive advantage – premium pricing
- Return on investment

Investment (\$)

- Varies depending on size and complexity
- Forms part of overall wealth management budget
- Based on % of EBITDA and/or sales
- Guidelines: 5% to 10% of EBITDA, 0.5% to 1% of Sales