

XCLLUSIVE BUSINESS SALES | REPORT Q1-2026

# Business

## SALES & VALUATIONS

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# Business

**SALES & VALUATIONS**  
**REPORT Q1-2026**

## VALUATION TIP

### WHEN THE OWNER IS THE BUSINESS: THE HIDDEN VALUATION RISK

**A** business can look profitable on paper, but if the owner is central to everything, the valuation may be lower than expected.

One of the most common risks identified during a business valuation is owner dependence.

In many small and mid-sized businesses, the owner is deeply involved in operations. They manage key client relationships, approve major decisions, supervise staff, and sometimes even deliver the core service.

While this can help a business grow quickly, it can also create a valuation challenge.

From a buyer's perspective, the question becomes simple. What happens when the owner leaves?

If the business relies heavily on the owner's personal relationships, expertise, or reputation, there is a risk that revenue could decline after a sale. Clients may have loyalty to the individual rather than the brand, and staff may rely on the owner for direction.

This uncertainty increases perceived risk, which can reduce the valuation.

Buyers and valuers often assess several indicators of owner dependence. These may include whether client relationships are documented, whether staff can operate independently, and whether processes are systemised rather than informal.

Businesses with strong management teams, documented procedures, and decentralised decision making typically attract stronger valuations because they are easier to transfer to a new owner.

The more a business can operate without the owner, the more valuable it usually becomes.

For accountants advising clients who may eventually sell, encouraging operational independence can be one of the most valuable long term strategies.

Building systems, delegating client relationships, and strengthening the management structure can gradually reduce owner risk. Over time, this makes the business not only easier to sell, but also significantly more valuable.

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# Here's How Accountants Can Help SME Clients Before Their Business Goes To Market

Every business owner knows that, for one reason or another, they will one day sell their business.

**A** very small number of those owners will have been planning their exit strategy from the day they bought or launched their business

However, the majority have been far too busy running the business, creating systems, building client bases, managing staff and creating a brand.

For these owners, the decision to sell means enlisting the help of an experienced team, generally made up of their accountant, solicitor, broker and, of course, prospective buyers.

Naturally, the owner wants the best possible price. They want to see their hard work and commitment acknowledged and rewarded.

As their accountant, they turn to you to ensure their books are in order and to enhance their

financial credibility to achieve the best sale.

There are good reasons why a sale may fall over – and many revolve around financials.

## Reverse the tax minimization strategy

Xclusive Business Analyst / Business Broker Denise Hall says it is crucial for accountants to be involved from the get-go - before a business goes to market. And one of the first tasks is to reverse the business's tax minimization strategy.

"Every business owner and their accountant run a tax minimization strategy, keeping profits 'low' to minimise tax," she said.

"Naturally, potential buyers are looking for a profitable business so, ideally, the tax minimization strategy needs to stop three years before going to market."

## Keep add backs to a minimum

An accountant can also help the business owner 'normalize' earnings. The amount of non-related expenses going through the business can cause a sale to stall if not managed properly.

Xclusive Business Broker Mark Attard says running too many private expenses through the business raises red flags.

"The less add-backs the better when it comes to sale time.

Some minor adjustments are fine but if 80% of the profit is eaten up by add-backs, the buyer will question it," said Mark.

"The buyer doesn't want 101 explanations; they want clean books and normalized earnings that prove the seller's credibility."

## Book a business appraisal every two years

Whilst setting the sale price is the domain of experts like Denise and Mark, an accountant can help manage the seller's expectations.

"Sellers can be too emotionally attached to their business and not understand how the market works. This can lead to an unrealistic expectation and, ultimately, disappointment," said Denise.

"Accountants can help by encouraging their client to have an appraisal done every two years. This enables them to stay informed about the market and have a good idea what the business is worth so they can negotiate accordingly.

This is an easy, proactive strategy that ensures long-term stability and prepares the business for unexpected events.

"Crucially, it's the broker who has the comparable sales data required to value a business correctly."

## Profitability analysis and tax planning

Another big plus for prospective buyers is for the business to be audit ready.

"If the business can show recently reviewed or audited financial statements, that's a key factor in building trust," said Mark. "And that's something the client's accountant can arrange ahead of time.

"The accountant can also do a profitability analysis. In the lead up to the sale, profit leaks and/or wasteful spending can be identified and rectified to improve the profit margins."

Tax planning is another way in which accountants can help their clients successfully sell.

By managing complex tax issues – such as Capital Gains Tax concessions – an accountant can help the business owner keep more of the sales proceeds.

## Managing due diligence

Once the sale is underway, the accountant plays a crucial role in moving it swiftly through to a conclusion.

"The accountant is a key player in managing due diligence, a bridge between the different parties," said Mark.

"Documents such as ASIC records and profit/loss statements need to be provided as quickly and accurately as possible to avoid delays. This can make all the difference to the outcome of the sale."

By working together, we can ensure the very best outcome for your SME clients when they go to market.

## YOUR CLIENTS HAVE QUESTIONS GIVE THEM SOLID ANSWERS

Professional **Business valuations** your clients can trust.  
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- ✓ Limited Scope Business Valuation
- ✓ Expert Opinion
- ✓ Full Comprehensive Valuation
- ✓ Valuation of Current Date, or Retrospective Valuation

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# Community Care Sector

**NDIS (National Disability Insurance Scheme) is a significant market in Australia, offering exciting opportunities for businesses involved in disability support services.**

But it's not the only one. There are other income streams within the community care services sector that are now very desirable and achieving higher prices.

"There is currently a very good market for home care and aged care services," said Xclusive Business Sales Associate, Stuart Boyd.

## In demand

"Youth services businesses are also very much in demand, potentially offering higher profit margins to the owner. It's a great time to sell and I have buyers ready and waiting."

In Australia, private businesses are becoming increasingly involved in providing youth services, particularly areas such as homelessness, mental health, and social inclusion.

**'Community Care Industry revenue has grown at a CAGR of 7.3% over the past five years, to reach an estimated \$115.1 billion in 2025'**

IBISWorld

Whilst the NDIS income stream is still a key part of the industry, Stuart suggests that it may not be as desirable as it was six months ago.

## Business valuations are lower

This is due to a number of factors, including high operational costs, concerns about business viability, and reliance on a few large clients.

In addition, the Australian government is cracking down on inappropriate practices within the NDIS and redirecting funding.

As a result, the market is flooded and business values have dropped.

"There's an oversupply of NDIS businesses on the market at the moment, so it's a buyers' market," Stuart said.

## Cyclical trends

"Profitable, well run businesses are still attracting interest and getting a good price but, if you are still building up the business, I suggest you hold off selling for now."

This could be a cyclical trend, with NDIS businesses remaining relevant but with potential shifts in focus.

The NDIS Q4 report highlights changes currently taking place in the industry, such as the Supported Decision Making Hub (launched March 2025), a new

**'Aged-care accommodation, including nursing homes and retirement homes, generate over one-third of revenue in the Community Services subdivision'**

IBISWorld

early intervention pathway for children under nine years, and better outcomes for First Nations peoples with disability.

## Aging population

Increased life expectancy and declining birth rates mean people aged 65 and over now represent a growing proportion of the total population. This is projected to reach over a fifth by 2066.

As a result, there is increasing demand for health and aged care services, which is driving interest in the sector, making it an attractive market for investors and business owners.

"For anyone considering buying or selling a business in this sector, now is the time! I'd love to hear from you," said Stuart.

Contact Stuart Boyd on  
0412 582 092  
stuart@xclusive.com.au

# How Clean Financials Turned a Stalled Sale Into a Day-One Result

**Clean numbers attract confident buyers.  
Confident buyers pay asking price.**

**W**hen the owner of a long-established commercial vehicle service centre in Melbourne decided to retire at 72, he assumed the transition would be straightforward.

His workshop had been running for more than three decades, servicing Japanese-model trucks for fleet operators, logistics companies, construction firms, and local councils. Revenue sat consistently around \$2.6 million. The team of twelve had been with him for years. Clients were booked two weeks in advance and the business held a 4.8-star Google rating built entirely on word of mouth.

There was just one problem. His longest-serving manager, a 20-year veteran of the business, had submitted a lowball offer to buy the place out from under him. When the owner rejected it, the manager resigned.

Overnight, the business lost its operational backbone and gained a serious perception problem. A departing manager signals instability, and any buyer walking in

would see a gap where leadership used to be. The owner had already attempted to sell through another broker without success. By the time Xclusive was engaged, the situation needed more than a listing. It needed a strategy.

## The Accountant's Role: Getting the Numbers Right

This is where the vendor's accountant became central to the process.

The business was profitable, but the financials needed careful presentation. Like many owner-operated businesses in the trades and services sector, the profit and loss statements included a tangle of owner benefits, director's fees, and discretionary expenses that obscured the real earning power of the operation.

Working closely with Xclusive's analyst, the accountant prepared a set of adjusted financials that clearly separated operational performance from owner-specific costs. The addback schedule

## KEY DEAL FACTS

- Industry: Commercial Vehicle Servicing
- Location: Melbourne
- Years Established: 30+
- Annual Revenue: ~\$2.6 million
- Adjusted Owner Profit: ~\$320,000
- Staff: 12
- Asking Price: \$625,000 (incl. stock + plant & equipment)
- Earnings Multiplier: 1.88x
- Buyer Enquiries: 21
- Time to First Offer: Day one
- Previous Broker Attempts: 1 (unsuccessful)

was transparent and defensible: owner's wages, directors' fees, superannuation contributions, motor vehicle expenses, and other items that wouldn't carry over to a new owner.

The result was a clear picture. Adjusted profit to a working owner came in at approximately \$320,000 for the most recent financial year,

with consistent performance across the prior three years. That figure told a very different story than the raw profit and loss statement did on its own.

This matters because buyers and their advisors don't just look at revenue. They look at the quality of the earnings data and how confidently they can project future returns. When the numbers are messy, buyers either walk away or discount their offers heavily. When the numbers are clean, transparent, and professionally presented, buyers compete.

### Pricing With Confidence

With defensible financials in hand, the business was appraised using comparable market data from similar businesses sold in the sector. The average earnings multiplier across seven comparable sales came to 1.88 times adjusted profit, which placed the asking price at \$625,000 including stock at value and all plant and equipment.

That number wasn't arbitrary. It was built from the ground up using a methodology that any buyer's accountant could audit and verify. The transparency of the process meant that price objections were minimal, because the logic was visible.

### The Result

The business attracted 21 buyer inquiries. The eventual purchaser was the very first inquiry received, on the first day of advertising.

What made the buyer confident enough to move quickly?

Two things. First, the financial presentation was thorough enough that their due diligence started from a position of trust rather than suspicion. Second, the buyer happened to have an existing Melbourne-based team member who could step directly into the operational leadership role vacated by the departing manager. The perceived risk that might have scared off other buyers was, for this particular purchaser, already solved.

A structured transition plan was put in place, including a comprehensive handover period with the outgoing owner, ensuring continuity for both the team and the long-standing client base.

### The Takeaway for Accountants

This sale very nearly didn't happen. A failed attempt with a previous broker, an internal buyout gone wrong, and a key resignation could easily have left this business languishing on the market or selling well below its value.

The turning point was the quality of the financial preparation. The vendor's accountant didn't just hand over tax returns. They worked with the brokerage team to build an addback schedule that was detailed, logical, and able to withstand scrutiny from the buyer's own advisors.

For accountants advising clients who are considering a business sale, the lesson is practical: the way you present the financials directly affects both the speed and the price of the sale. Clean numbers attract confident buyers. Confident buyers pay asking price. And in this case, they showed up on day one.

**\*This case study has been prepared by Xclusive Business Sales. Details have been adjusted to maintain client confidentiality. If you have clients considering a business sale and would like to discuss how we work with their advisory team, we'd welcome the conversation.\***



# Market Pulse

## Back to Baseline: What Q1 2026 Tells Us

**Buyer enquiry has returned to average, listing numbers are holding steady, and vendor hesitance remains low. The market isn't surging, but it's no longer sliding either.**

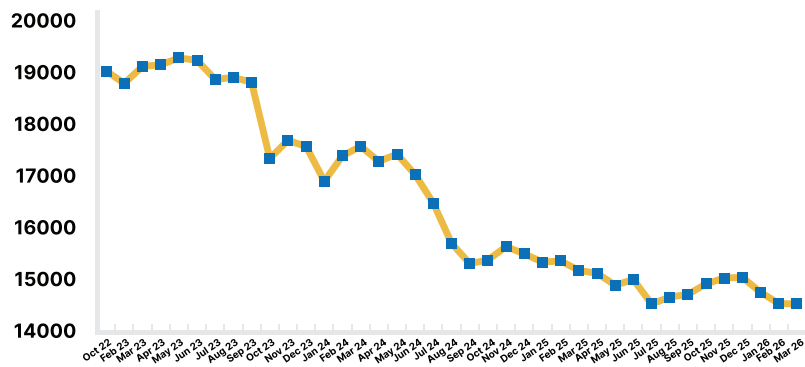
After a bruising second half of 2025, the opening quarter of 2026 offers something the market hasn't seen in a while: stability. Enquiry levels have pulled back to the long-run average, listing supply has steadied, and vendors who are serious about selling are showing up prepared. The excesses of late 2025 are washing through, and what remains is a cleaner, more deliberate market on both sides.

### 1. Listings holding their ground

The number of businesses coming to market held broadly stable through Q1 2026, with March figures sitting almost level with February. After a sustained decline, the line has flattened. For buyers, the pool isn't shrinking. For sellers, competition for buyer attention remains real.

#### Number of Businesses Listed For Sale

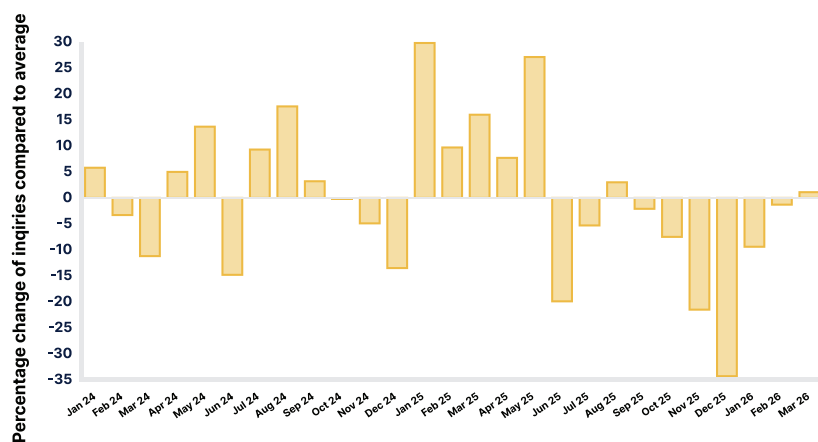
Data gathered from 3 major business-for-sale websites



### 2. Enquiry back at baseline

After two consecutive quarters of below-average buyer enquiry, Q1 2026 returned to baseline. January came in slightly below, February nearly flat, and March tipped above average for the first time since mid-2025. The businesses drawing the strongest enquiry were essential services, trades and wholesale operations.

#### Average Number of Inquiries per Business



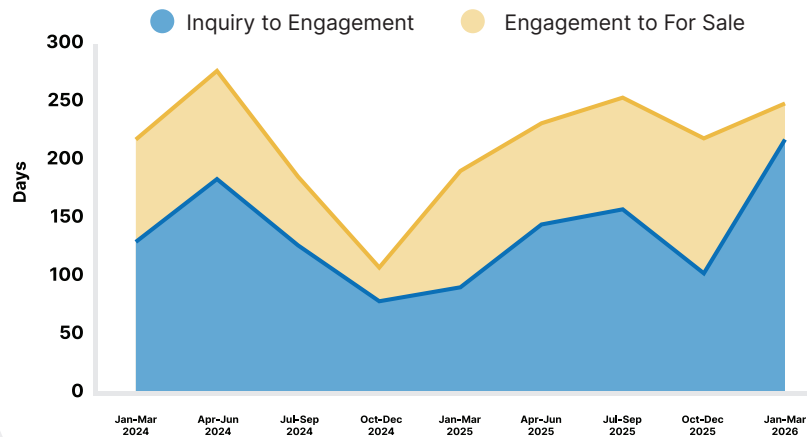
The Q1 2026 numbers describe a market finding its footing. Enquiry has returned to average, listings have stabilised, and vendors who are prepared are engaging cleanly. The slide of 2025 appears to be over.

For owners considering a sale, the window is open but selective. Buyers are active and discerning. Strong financials, early preparation and clear exit planning remain the difference between a business that attracts offers and one that sits.

### 3. Vendors taking longer than ever to commit

The time from a vendor's first enquiry to signing an engagement agreement reached its longest recorded level in Q1 2026, pointing to owners with no immediate urgency, financials that aren't yet ready, or genuine uncertainty about conditions. However, once vendors commit, they're moving faster than ever, with the average time from engagement to going live sitting at just 31 days.

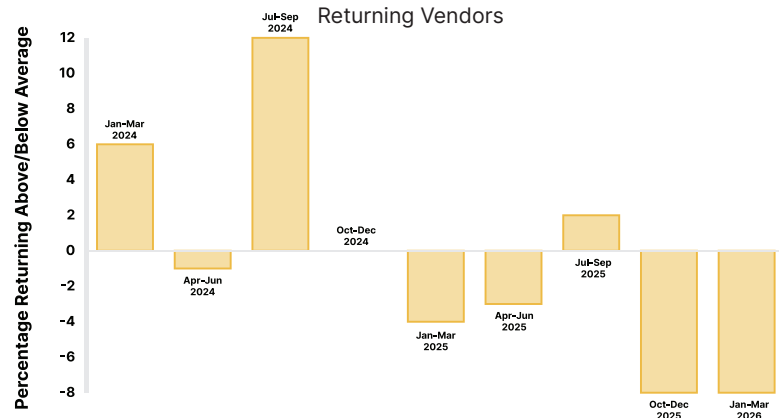
#### Deal Velocity: Pre-sale Timeframe



### 4. Hesitance holds low

The proportion of returning vendors remains well below the long-run average for the second consecutive quarter. The owners who came to market in Q1 were largely prepared and committed, a strong signal that vendor engagement quality is improving even if overall volume is modest.

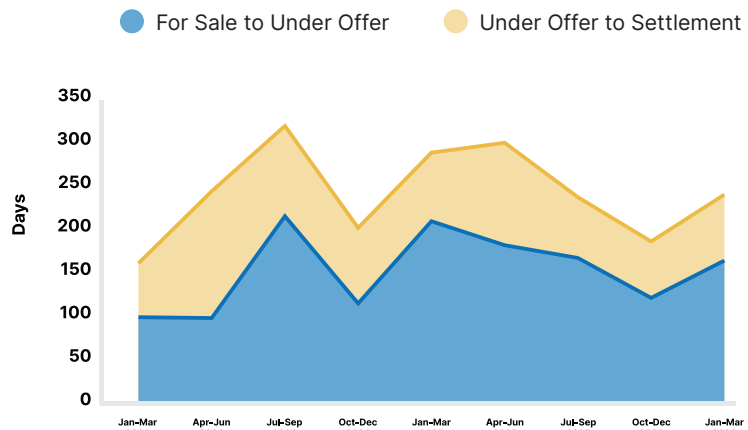
#### Vendor Hesitance



### 5. Offers rising, but still below last year

Once listed, the time to receive an offer extended in Q1 2026 compared to Q4 2025. Buyers are taking longer to move from interest to offer, though due diligence and settlement phases remain consistent. Despite the rise, Q1 on-market timeframes are still shorter than the same quarter last year. Well-presented businesses with clean records continue to attract serious buyers more quickly.

#### Deal Velocity



# The Heat Index

## What buyers want now

This quarter's Heat Index highlights the listings attracting the strongest buyer enquiry, grouped by price bracket. Healthcare, trades and wholesale businesses are leading the pack, with NDIS services and commercial contracting drawing serious attention. Want to see where demand is hottest, and how your clients compare? **Start here.**

\$5MIL + BUSINESSES	ASKING PRICE	ACTIVE BUYERS INTEREST
Privately Owned Freehold Township	\$7,500,000	39
Surface Refurbishment & Repair	\$25,000,000	35
Construction Equipment Manufacturing	\$6,100,000	32
Civil Earthmoving and Demolition	\$7,500,000	26
Freehold Hotel Motel	\$6,000,000	17

\$1MIL - \$5MIL BUSINESSES	ASKING PRICE	ACTIVE BUYERS INTEREST
Specialist In-home Care Nursing Service	\$1,700,000	66
Commercial Air Conditioning	\$1,600,000	57
National Electric Motor Supplier	\$1,350,000	51
Vocational Training Provider	\$1,960,000	48
NDIS Independent Living Services	\$1,060,000	44

\$1 - \$1MIL BUSINESSES	ASKING PRICE	ACTIVE BUYERS INTEREST
Recurring Membership and Certification	\$690,000	296
Commercial Laundry Operation	\$979,000	120
Wholesale/Distribution Pet supplies	\$350,000	84
Food Wholesale Import Distribution	\$725,000	80
Manufacturer of School Wear and Sporting Apparel	\$930,000	74

# Xclusive Deal Board

## Top picks in the market this quarter



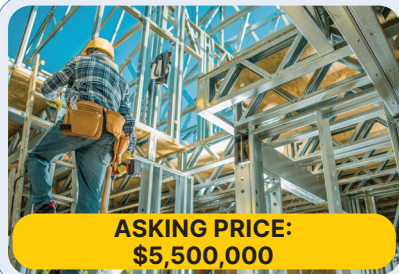
**ASKING PRICE:  
OFFERS OF \$7,500,000+**

### Civil Earthmoving & Demolition Business – Brisbane

**EBITDA averaging over \$2M – Semi-Managed Business with \$7.5M+ in Assets**

This semi-managed civil earthmoving and demolition business delivers consistent profits of \$2M+ EBITDA, with \$7.5M+ in modern equipment and a 30-strong team already in place.

**BUSINESS ID: XB160144**



**ASKING PRICE:  
\$5,500,000**

### Steel Frame Manufacturing Business – Long-Term Contract Secured – Gold Coast, QLD

**3-5-Year Guaranteed Orders - FY24 Revenue \$1.7M**

Gold Coast-based steel frame manufacturer comes with a 5-year customer contract, new high-capacity facility, and everything needed to step straight into Queensland's booming construction sector.

**BUSINESS ID: XB147757**



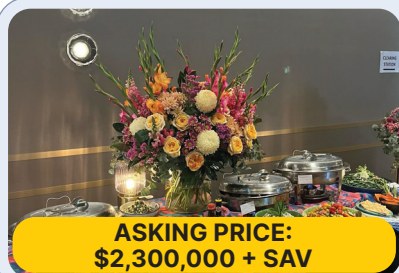
**ASKING PRICE:  
\$2,700,000 + STOCK**

### Major Commercial Cleaning Business – Adelaide

**Annual revenues for the past three years averaging over \$5million**

30+ year Adelaide cleaning business turning over \$5M+ a year with blue chip hospitality and corporate office contracts. Quality systems, middle management and long-term customer contracts already in place. Positioned for corporate acquisition or an owner-operator stepping into a fully-running operation.

**BUSINESS ID: XB158238**



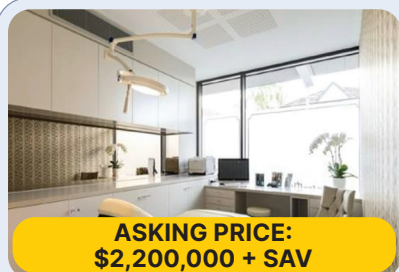
**ASKING PRICE:  
\$2,300,000 + SAV**

### Premium Event Catering Group – Melbourne

**Under Management Profits of \$671K**

Premium Melbourne event catering business under full management, turning ~\$3.75M with \$671K operating profit and a decade of trading behind it. Long-standing, exclusive relationships with high-profile event clients and a full team of chefs and staff already in place. Turnkey acquisition with room to scale nationally.

**BUSINESS ID: XB159528**



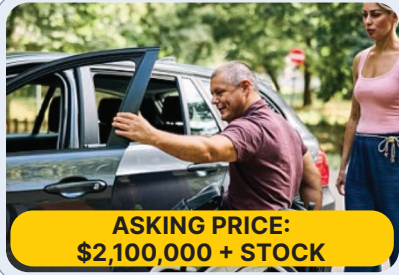
**ASKING PRICE:  
\$2,200,000 + SAV**

### Prestigious Cosmetic Skin Clinic – SE Melbourne

**Profit \$770k incl owner's wage**

20+ year cosmetic skin clinic less than 12km from Melbourne CBD, specialising in anti-aging with \$770K profit and a loyal long-term client base. Luxurious ground-floor premises with 7 medical-standard treatment rooms, 4 registered nurses and GP oversight already in place. Only open 4 days a week, leaving obvious upside for a medical bolt-on or growth-minded operator.

**BUSINESS ID: XB145429**



### Mobility Equipment Business with sales circa \$5M – WA

**Sales exceeding \$5M operating in a high-growth Allied Health industry**

Perth mobility equipment specialist established in 1992, turning \$5M+ with NDIS registration, ISO accreditation and OT/Physio on the payroll. Multiple revenue streams across retail, servicing, repairs and hire, running under full management with a GM and loyal team in place. Recession-resilient essential service with ageing-population tailwinds and clear room to scale

**BUSINESS ID: XB164318**



### Surface Refurbishment and Repair Engineering Business South Sydney

**Under Management, Profits of \$5.5M**

Long-established industrial refurbishment business restoring worn components to “as-new or better” using advanced technologies including thermal spray, laser cladding and precision machining. Generates around \$5.5M profit under management with a skilled team, modern workshop and long-term industrial clients, offering a high-margin, future-proof acquisition.

**BUSINESS ID: XB1164062**



### Motel Hotel Accommodation Freehold Property and Business Great Ocean Road VIC

**300 Metres from the Beach on the Great Ocean Road**

Freehold motel, restaurant and expansion land on the Great Ocean Road, 300m from the beach. Room to build apartment-style accommodation on existing land with plans already drawn. First time offered in nearly 20 years. Expressions of Interest.

**BUSINESS ID: XB163625**



### East Coast Tasmania Freehold Accommodation Village – Income + Development Upside

**Profitable Lifestyle Business and Property with DA approval**

Freehold accommodation village on Tasmania's tightly-held East Coast, offered for the first time in over three decades. Immediate multi-key income with DA-approved plans for a new manager's residence and 8 additional apartments. Land, infrastructure and upside all under one title.

**BUSINESS ID: XB164775**

# Xclusive at a Glance



**187**

**Total Sold Businesses**  
(12 months)



**113,334**

**Potential Buyer Network**



**24,875**

**Acquisition Inquiries**  
(12 months)

*Figures as at 31 March 2026, across all Xclusive brand entities.  
Buyer inquiry and value figures reflect the rolling 12-month period.*