

Katarzyna Rudiak, CA

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Professional Qualification

Association of Certified Fraud Examiners
CFE Candidate

Warsaw, 2018

Institute of Chartered Accountants of Scotland
Chartered Accountant, Membership no: M31318

Edinburgh, 2013 - 2016

University of Cambridge
Cambridge Advanced English Certificate (CAE)

Cambridge, 2008

Education

University of Aberdeen, *Master of Arts in English Language and Linguistics*
Honours: Upper Second Class Honours (2:1)

Aberdeen, 2009 - 2012

University of Adam Mickiewicz
English Literature and Linguistics

Poznan, 2007 - 2008

Professional Experience

Ernst & Young Consulting Sp. Z o.o Sp. k
Senior Manager, Sale and Purchase Agreement Advisory and Dispute Services

Warsaw, October 2021– present

The value I bring to my clients is by advising on and creating the sale and purchase agreement content reflective of:

- the financial risks and commercial opportunities identified during the due diligence process; and
- the commercial objectives and financial aspects of transactions (pricing, closing mechanism, post-sale adjustments).

In the pre-signing of the SPA stage I provide commercial input on the financial and accounting matters of the SPA, such as definitions, pricing mechanism, closing procedures (including specific accounting policies or leakage clauses), price dispute resolution process, warranties and indemnities, with a view of securing the optimum commercial and value positions for my client.

PwC Advisory Sp. Z o.o Sp. k
Manager, Sale and Purchase Agreement Advisory and Dispute Services

Warsaw, July 2018– September 2021

Financial Due Diligence

- Managing buy-side and sell-side transaction advisory engagements, providing financial and business due diligence assistance to middle market companies and major private equity investors with a focus on real-estate deals

Pre-deal SPA Advisory

- Supporting clients in strengthening their negotiating position, achieving a degree of certainty on price, identifying risks and limiting their exposure post deal.
- My pre-deal experience covers the following areas: commenting on the price adjustment mechanism (Completion Accounts and Locked Box); reviewing of the accounting and financial definitions included in the draft SPA and advising on potential requirements and approach to Leakage and Permitted Leakage and review of the SPA drafting of these concepts

Post-deal SPA Advisory

- Supporting clients in post SPA signing process through the preparation and review of the Completion Accounts and Leakage/Permitted Leakage identification
- Preparing analysis to support client's position, including assessment of the strengths and weaknesses of arguments presented
- Assistance with the preparation of answers to queries on the Completion Accounts and negotiating areas of disagreement
- In the last 8m managed post-deal SPA projects of the total of c. EUR 200k revenue

PricewaterhouseCoopers Sp. Z o.o
Manager, Capital Markets and Accounting Advisory Services

Warsaw, January 2017 – June 2018

Deals accounting

- Providing post deal support including preparation and review of completion accounts, review of net debt and net working capital for the purpose of purchase price calculation and assistance in the implementation of buyer's accounting policies (*recent projects: Assa Abloy and PHD Polska Sp Z o.o.*)
- Working alongside PwC Poland transaction services practice and providing support in the following areas: post deal GAAP conversions and accounting standards change including analysis of impact of new standards on target's financial statements
- Worked on a number of projects involving preparation of simulation of the impact of the transaction on financial statements and assisted in the preparation of preliminary pro-forma accounts

- Providing assistance in accounting policy reviews to identify impact on future EBIDTA and net debt

Financial and management reporting

- Worked on a number of projects involving detailed analysis of impact of new accounting standards under IFRS for large listed corporates
- Providing accounting expertise on complex topics such as mergers, acquisitions and disposals of companies
- Responsible for preparation and review of individual financial statements as well as consolidated financial statements under IFRS and UoR

Tools and financial transformation

- Managed the implementation of tools and applications supporting the implementation of new standards under IFRS

Ernst and Young LLP *Executive, UK&I Assurance*

Edinburgh, 2013 – December 2016

Completed a number of statutory and group audits of SMEs and large listed corporates in the UK and abroad. My clients included a variety of companies, operating in industries such as aviation, hospitality, investments and technology.

- Managed multiple teams of up to 5 people to ensure the delivery of high quality audits
- Developed strong project management and coaching skills by leading the fieldwork of audit assignments and effectively providing a hands on compliance and advisory role
- Involved in the preparation and review of financial statements, both individual and consolidated group accounts under local GAAP and IFRS
- Through the involvement in numerous audits, I developed a good understanding of my clients' accounting systems including SAP and Sage
- Developed a number of audit programs from inception with a strong focus on the procedures involving detailed data analytics to address audit quality requirements
- Gained proficiency in IFRS, FRS 101 and 102, UK GAAP and German GAAP

Selected Transactions

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- ✓ Pre and post deal support in the acquisition of CEDC by Maspex (deal size €750m);
 - ✓ Pre and post deal support in the acquisition of Browary Namyslow by Grupa Zywiec (deal size €100m)
 - ✓ Pre deal support in the acquisition of 56% stake in Echo Investment (the largest Polish developer listed on WSE) by Wing (deal size 1bln PLN)
 - ✓ Pre deal support in the sale of Zajączkowo Wind Farm by Mitsui Renewable Energy Europe Limited. This was one of the biggest transactions on the Polish onshore wind energy in 2019
 - ✓ Post-completion leakage review for Grupa Azoty S.A. (deal size €250m)
 - ✓ Pre and post deal support in the acquisition of a number of offices in Warsaw (Equator I/IV, Warsaw Financial Center, Eurocentrum) by CPI Property Group.

Languages

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|-------------------|---|------------------------|
| • English | - | Bilingual proficiency |
| • Polish | - | Native proficiency |
| • Italian, German | - | Elementary proficiency |

Key qualities and interests

Qualities:

- Strong people and communication skills; analytical and critical mind set; excellent planning and organisation skills
- Team player attitude; like to take initiatives and eager to learn

Interest:

- Books, Fitness, Languages, Travel, Astronomy

Additional Achievements & Abilities

Achievements:

- Recognised as PwC High Potential through my engaged aspiration, learning agility and sustained performance
- Selected as a part of Assurance Innovations Team responsible for creating new and innovative products and services in the firm
- Mentor at ICAEW Base Competition - My role involved guiding students through the business challenge where complex financial information was concerned. I acted as an adviser, using my knowledge and skills to support and help the team
- Judge at Enactus Edinburgh Project – My role involved evaluating a number of business concepts presented by students to develop community outreach projects that improve the quality of life. I was assessing the feasibility and sustainability of the projects ensuring they meet social enterprise criteria
- Supported Entrepreneur of the Year in Scotland and enhanced the EY brand by acting as a judge helper during Scotland Masterclass and Judges' Reception. I also targeted and conducted press research on various companies, which I then presented to Scotland EOY Core Team