

# Curriculum Vitae

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## At a glance



**Finance Professional:** IFRS/German GAAP, Finance, Tax, Planning, Compliance, Corporate Finance and nine years “Big Four” auditing experience at PwC

**Change Agent:** Exceptional project and change management experience, internationally and involving other departments, several times private equity

**Effective Leader:** Efficient management in fast-paced business environments

\* 26.09.1963, married, one daughter (23), resident near Frankfurt/M.

## Interim Management & Consulting (2014 – today)

Interim Executive Finance/CFO, Project and Change Management, Restructuring

Member of DDIM, Cologne, leading national platform for professional interim management

**Projects** (for details please see links to website)

2025	<p><b>Distressed M&amp;A:</b> Battery manufacturer in crisis</p> <ul style="list-style-type: none"><li>- Manufacturer of smart energy storage systems for stationary applications and electric vehicles (BMZ Group total: revenue approx. € 600m, approx. 2,300 FTE)</li><li>- Advisor to the management of a business unit of the BMZ Germany GmbH subgroup consisting of five domestic and foreign subsidiaries (sales € 20m, 120 FTE) with regard to restructuring and reorganization requirements</li><li>- Support in preparing the annual financial statements, in particular assessment of critical matters (such as letters of comfort, subordination agreements, share-holder loans, factoring/sales of receivables, disputed claims, legal disputes)</li><li>- Assessment of any obligations to file for insolvency (Sections 15a et seq. InsO): insolvency; over-indebtedness (going concern assumption)</li><li>- Development and presentation of alternative courses of action together with assessment from a subgroup and group perspective: restructuring/reorganization; insolvency (standard proceedings, self-administration); sale of the company; liquidation</li></ul>
2024	<p><b>Group reorganization:</b> Project Manager for the corporate restructuring of the German platform of a large energy group (G+E GETEC Holding GmbH; revenue approx. € 2.4bn, approx. 3,000 FTE; shareholders: EQT Group (PE)/J.P. Morgan)</p> <ul style="list-style-type: none"><li>- Conducting a feasibility study, identifying potential for integration and synergies, developing an optimized target structure (TAM: Target Architecture Model) in compliance with legal requirements and taking into account ancillary conditions (e.g., Third-Party Participation Act (DrittelbG)</li><li>- Reduction of the number of operating companies, in particular through mergers, from originally ten to five large corporations</li><li>- Establishment of a leaner organization/reduction of complexity and transaction costs</li><li>- Optimization of the group structure for control, distribution, and external financing purposes</li><li>- <i>For details, refer to website: <a href="#">Corporate Restructuring of an Energy Group</a></i></li></ul>

2021-2023	<p><b>Fraud audit of coronavirus economic aid:</b> Processing of government funding applications submitted in connection with the coronavirus pandemic (in particular interim aid) for a federal state development bank and credit institution</p> <ul style="list-style-type: none"> <li>- Management of the entire fraud control process; coordination with the bank; direct (anonymous) cooperation with the so-called “third party auditor” (engagement team)</li> <li>- Focus areas: a) Verification of the entitlement of large corporate companies (groups, conglomerates), many of which were already in financial difficulties as of December 31, 2019 (insolvencies, near-insolvency states, restructuring and reorganization phases); b) Applications involving large amounts of funding (up to €54.5m) and high-risk potential</li> <li>- Implementation of bank-specified compliance audit programs and preparation of decision templates for the bank or ministries to close gaps (e.g. write-off of seasonal goods)</li> <li>- Review of requested fixed cost reimbursements with regard to compliance with FAQs and other legal/state aid regulations</li> <li>- <i>For details, refer to website: <a href="#">Fraud Check Coronavirus Economic Aid</a></i></li> </ul>
2020	<p><b>Distressed M&amp;A:</b> Automotive supplier in insolvency/provisional self-administration (Section 270a InsO)</p> <ul style="list-style-type: none"> <li>- Medium-sized group of companies in the field of plastic injection molding and toolmaking based in Baden-Württemberg (revenue approx. € 20m, approx. 90 FTE)</li> <li>- Advising an investment company on the planned acquisition of shares; including due diligence review (Virtual Data Room)</li> <li>- Support of the debtor and the general representative in the preparation of the insolvency plan for restructuring and continuation of the business</li> <li>- Preparation of a purchase offer to the insolvency administrator for the acquisition of the shares within the framework of the insolvency plan (Sections 217 et seq. InsO)</li> </ul>
2019	<p><b>Advisor on the sale of an international industrial group:</b> (Private Equity), M&amp;A</p> <ul style="list-style-type: none"> <li>- Advisor to the management of COBEX GmbH, Wiesbaden (revenue approx. € 360m, approx. 700 FTE) in connection with the sale of the company following a carve-out, in particular support with due diligence reviews; shareholder Triton Investment Ltd., Jersey</li> <li>- Successful support of the outright sale process by providing decision-relevant company data to selected bidders via Virtual Data Room (VDR; Venue®/ Donnelley)</li> <li>- Management of an international project team, collaboration with external advisors, coordination with investment bank and shareholders</li> <li>- Ensuring high quality standards, compliance with data protection regulations, preparation of audit-proof documentation, management of question- and answer-process in the VDR</li> <li>- <i>For details, refer to website: <a href="#">Support in the sale of a company (Private Equity)</a></i></li> </ul>
2018	<p><b>Company listed on the German stock index (DAX):</b> Advisor to the Group Accounting department of Fresenius Kabi AG, Bad Homburg, (revenue approx. € 6.3bn, approx. 37,000 FTE) regarding the implementation of the IFRS 16 leasing standard (SAP RE-FX)</p> <ul style="list-style-type: none"> <li>- Support for around 30 group companies with regard to the initial recognition and measurement of leases (“first-time data capturing”)</li> <li>- Accurate initial accounting and disclosure of the right-of-use assets and of the lease liabilities, audit-proof documentation</li> <li>- Provision of reliable data basis for annual financial statements and budgets</li> </ul>

2017	<p><b>Major German bank:</b> Support in implementing new accounting standards for recognition, measurement, presentation and disclosure of leases</p> <ul style="list-style-type: none"> <li>- Consultant to the Accounting Policy Department of Deutsche Postbank AG, Bonn (revenue € 5.1bn, 3,716 FTEs) regarding the implementation of accounting standards (IFRS 16/US GAAP 842) with SAP RE-FX as of January 1, 2019 (joint project with parent company Deutsche Bank AG, Frankfurt/Main)</li> <li>- Consulting services from project planning to rollout: project organization; project budget; contract analysis; contract management and leasing processes; lease application, data model; interfaces, design of target IT structure; accounting policy decisions; adjustment of reporting/internal control system; support for project-related audits</li> <li>- Ensuring compliance; orchestration of all sub-projects; establishing a “healthy” balance between benefits and costs; realizing cost reduction potential through the implementation of an optimized end-to-end leasing process</li> <li>- <i>For details, refer to website: <a href="#">Implementation of leasing standard IFRS 16</a></i></li> </ul>
2016	<p><b>Automotive supplier in crisis:</b> Post merger transformation, restructuring and reorganization as Interim CFO</p> <ul style="list-style-type: none"> <li>- Development and implementation of a restructuring and reorganization concept for REGE Motorenteile GmbH, Eisenach (revenue: approx. € 170m, 1,100 FTE)</li> <li>- Interim management of commercial departments (finance &amp; accounting, controlling, procurement, IT, and legal), management of 5 direct reports and 40 employees in Germany and abroad, reporting line to the Group COO</li> <li>- Close cooperation with local interim COO/shareholder: AMTEK, India</li> <li>- Improvement of the net assets, financial position, and results of operations to ensure the continuation of business activities (going concern), bank reporting</li> <li>- <i>For details, refer to website: <a href="#">Restructuring of an automotive supplier as Interim CFO</a></i></li> </ul>

### **Professional experience permanent employment 1991-2008**

<p>06/08-07/14</p> <p>Area of responsibility</p> <p>Projects/Change Management</p>	<p><b>Director Finance, CEVA Logistics Central Europe, Frankfurt,</b> <i>authorized representative (Contract Logistics, Freight Management, worldwide in 2013 USD 8.5bn revenue, 44.000 employees; in Germany, Austria, Switzerland: revenue € 380m, 2.900 employees, private equity shareholders)</i></p> <ul style="list-style-type: none"> <li>- For 8 companies and 60 sites in the Central European Sub-Region (Germany, Austria, Switzerland): Responsibility for Finance &amp; Accounting, Controlling, Reporting (IFRS), Tax, Treasury, Net Working Capital Management, Compliance and contract matters, Risk Management, Corporate Governance</li> <li>- Coordinator and driving force regarding the optimization of commercial processes and internal control systems</li> <li>- Management: 30 employees, thereof 5 direct reports, plus external service provider in Offshore Shared Service Center regarding transactional processes</li> <li>- Reporting line: VP Finance Germany; EVP Finance Europe, The Netherlands</li> <li>- Post-merger integration to exploit synergies</li> <li>- Net Working Capital Management to increase efficiency of capital employed</li> <li>- Delegation of Authority: Regulation of power to act to ensure proper steering of legal entities and representation of the company in external affairs</li> <li>- <i>For details, refer to website:</i> <ul style="list-style-type: none"> <li>- <a href="#">Introduction of a Net Working Capital Management Approach</a></li> <li>- <a href="#">Assurance of "Fast Close" by process optimisation</a></li> <li>- <a href="#">Outsourcing of business processes to low-wage countries (BPO)</a></li> </ul> </li> </ul>
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<p>2005– 2008 Projects</p>	<p><b>Freelance consultant / Interim Manager</b></p> <ul style="list-style-type: none"> <li>- Introduction of internal quality assurance schemes at audit firms</li> <li>- First-time adoption of IFRS at an electrical engineering company</li> <li>- Advice of the sellers' side on the sale of a producer of printing forms</li> <li>- Listed manufacturer of industrial machine vision systems <ul style="list-style-type: none"> <li>- M&amp;A: International acquisition projects (Buy-and-Build-Strategy) and post-merger integration</li> <li>- Preparation of a group accounting manual (German GAAP/IFRS)</li> <li>- Moving forward with the implementation of the ERP system</li> <li>- Revision of transfer pricing policy</li> </ul> </li> </ul>
<p>10/05– 06/06  Area of responsibility  Change Management</p>	<p><b>Commercial Manager, Berliner Verlag Group, Berlin</b> <i>(Newspaper publishing house ("BERLINER ZEITUNG"), € 160m revenue, 800 employees; takeover of the Berliner Verlag Group by an international consortium of private equity investors in 11/05)</i></p> <ul style="list-style-type: none"> <li>- Responsibility for Finance and Accounting, Reporting (IFRS), Controlling, Tax, General Administration and Procurement. Communication towards various stakeholders (esp. previous shareholders, international financial investors and banks). Management of 30 employees</li> <li>- Reporting line to the commercial director; later upon his leaving in the function of CFO report to the sole managing director</li> <li>- Management of acquisition of both Berliner and Hamburger Morgenpost Verlag Group as well as accounting for these business combinations (IFRS)</li> <li>- Buy-and Build-Strategy: Coordination with tax and legal advisors regarding these transactions and transition from the existing legal framework to the complex international acquisition structure (post-closing)</li> <li>- Restructuring with respect to issues concerning German company and tax law. Conversion of group accounting from German GAAP to IFRS</li> <li>- <i>For details, refer to website: <a href="#">Acquisition and Post-Merger-Integration of a prestigious newspaper publisher</a></i></li> </ul>
<p>07/01- 12/04  Area of responsibility  Projects</p>	<p><b>Finance Director Germany, Intrum Justitia Holding GmbH, Darmstadt</b>, <i>authorized representative (Affiliated company of listed Intrum Justitia A.B., Sweden, Receivables and Credit Management Services, approx. 3.000 employees. In Germany: € 40m revenues, 250 employees)</i></p> <ul style="list-style-type: none"> <li>- Responsibility for Finance and Accounting, Reporting (IFRS), Controlling, Tax, Corporate Planning</li> <li>- Management of 14 employees, matrix organization; direct reporting line to the sole Managing Director, Germany, dotted line to the CFO, Sweden</li> <li>- Due to the IPO of the parent company: implementation of enhanced capital market requirements regarding international financial reporting</li> <li>- Acquisition, integration and restructuring of competitor Schimmelpfeng</li> <li>- Controlling: introduction of calculation of performance in customer business</li> </ul>

01/00-06/01	<p><b>Commercial Manager, BSG Bahn Schutz &amp; Service GmbH, Frankfurt,</b>  <i>authorized representative (Security services, € 120m rev., 3.000 employees, today: DB Sicherheit)</i></p> <ul style="list-style-type: none"> <li>- Responsibility for Finance and Accounting, Reporting (German GAAP), Controlling, EDP, Procurement, Payroll Services</li> </ul>
Area of responsibility	<ul style="list-style-type: none"> <li>- Management of 15 employees at company headquarters plus 8 local commercial departments in permanent establishments</li> <li>- Reporting line to the Commercial Director</li> <li>- Implementation of a new IT system landscape for all commercial divisions</li> <li>- Strengthening of controlling (establishing of a profit center-based structure and implementation of a risk management system)</li> </ul>
Projects	

09/91-12/99	<p><b>Auditor and consultant, PwC Deutsche Revision AG, Düsseldorf</b></p> <ul style="list-style-type: none"> <li>- Assurance Services  Audit of financial and consolidated financial statements according to German GAAP/IFRS/US-GAAP; assessment, review and optimization of internal control systems and environments; focus on industrial and trading companies</li> <li>- Audit-related Consulting Services  Accompaniment of an IPO; due diligence reviews, conduction of enterprise valuations; financial and corporate transactions (M&amp;A); risk management consultancy; internal audits; continued expert advice on tax/legal questions</li> </ul>
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### Education and further trainings

Regular 2020	- Seminars, workshops, private studies on management and specific topics
2016	- Certified restructuring and reorganization manager (IfUS Institute)
2015	- ITIL® Foundation Certificate in IT Service Management, Axelos
2008	- PRINCE2® Practitioner Certificate in Project Management, Axelos
2008-2019	- CINA® Certificate in International Accounting (IFRS/ US-GAAP), Academy for International Accounting, Stuttgart
	- PMI® Foundation Certificate in Project Management, PMBOK®
	- Course leader and speaker at in-house courses and training sessions

1985–1991	<p><b>Studies of Business Management at the University of Münster</b></p> <ul style="list-style-type: none"> <li>- Diplom-Kaufmann; focus: corporate accounting, auditing, tax</li> </ul>
1984	- Military Service
1983	- Gymnasium, graduation: Abitur

### Extra qualifications

Language skills	English: Business proficient. French: Basic knowledge
EDP	MS-Office, MS Project and div. software solutions, e.g. SAP R/3 (FI/CO, AA, RE-FX, BCM); S/4 HANA; JD Edwards; CS/2; FRANGO; FDC; Oracle Hyperion Financial Management (HFM), Anaplan (integrated corporate planning)



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