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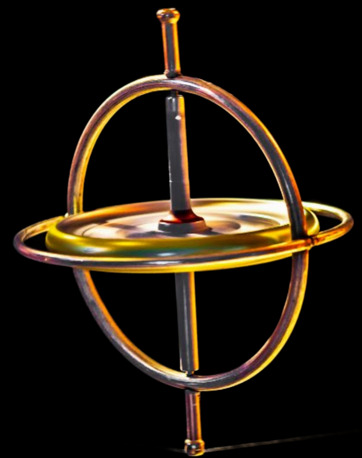
EGAN SUMMARY OF THEMES

Governing AI in a high-growth company, Poland in focus, and effective board oversight to drive growth

December 2025



On December 5, the European Growth Audit Network met in London for the following sessions:

- **Governing AI in a high-growth company** with Dael Williamson, Chief Technology Officer for EMEIA, Databricks
- **Poland in focus: insights from a high-growth company and a transforming economy** with Marieke Bax, audit committee chair, InPost; Michał Kaźmierski, faculty member, Academy of Leadership Psychology, and owner, MK Consultancy; and Rafał Hummel, Partner, ESG Reporting and Assurance Team Leader, EY Poland
- **How effective board oversight can help drive growth** (members-only)

For a list of meeting participants, see Appendix 1 (page 8).

This *Summary of Themes*[1] provides an overview of the following discussions:

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Governing AI in a high-growth company

Artificial intelligence is rapidly becoming embedded in every function of modern businesses, and high-growth companies feel this shift most acutely. Without disciplined governance, AI can create fragmentation, drive up debt, or lead to strategic drift—challenges that can quickly derail growth.

The challenge is how to adopt it in a way that transforms the business model, protects resilience, and ensures that investment genuinely accelerates growth. Members met with Dael Williamson to explore how boards can be flexible enough to cope with the pace of AI, support responsible adoption, and realize AI's benefits without compromising control. The following themes emerged:

- **Data is foundational.** Mr. Williamson outlined several considerations specific to data:
  - **Strengthen data teams.** AI is fueled by data. *"Most companies are elevating their data teams,"* said Mr. Williamson. *"If you don't start with your data team, you're building a lot of toys that won't scale."* He emphasized hiring critical thinkers who demonstrate scientific rigor, curiosity, and the ability to bridge engineering, data science, and ethical reasoning.
  - **Catalogue your data.** Mr. Williamson stressed that most companies lack a clear inventory of their data—creating governance blind spots and missed opportunities. As Mr. Williamson put it, *"If I asked for a list of financial assets, someone could provide it. For data assets? It would take months."* Data is broader than what many assume, he said: *"About 16.8% of the data we process is images, but the data also includes communications data such as emails, Slack, Teams."*
  - **Strengthen governance through telemetry.** Mr. Williamson emphasized that AI oversight requires visibility into how models behave, not just what they output. Telemetry—the signals generated as AI operates—provides critical insight into decision pathways, model drift, and human–machine interaction. He urged boards to ask foundational questions: *"Where does this telemetry data go? How do we access it? Who owns it?"* Without common standards for *"open telemetry,"* companies risk running systems that cannot be audited or explained.
  - **Accessing data from outside vendors is becoming harder.** A member said, *"Consolidating using different external vendors, each with different models, to make the company's data useable is hard to manage."* Mr. Williamson explained that trying to bring in outside models, that *"can't reason on your data because they are trained on data outside your organization*" will often not help. Moreover, *"Contracts have all changed. They're 'zero copy'—you can read the data, but you can't pull it out."* Limited portability and opaque access rights undermine AI development, lock companies into specific vendors, and complicate compliance.
- **A board's focus on AI drives stronger integration.** With the right people in the room and in close collaboration with the CEO, a board can reinforce AI in the broader company strategy. *"If you're asking, 'Can AI do this job?' you need people in the room who know how to answer it, not spread across committees where the answer changes before it comes back,"* said Mr. Williamson.
- **Use portfolio logic for AI investment decisions.** AI spending can escalate quickly, and returns are often uncertain. Mr. Williamson encouraged boards to treat AI as a portfolio of bets—funded in stages,

regularly reassessed, and stopped when they no longer create value. As he put it: *"When a company runs an experiment, we analyze the feedback and the data. The question becomes: do we keep investing or stop? And honestly—about 70% of the time, we see a stop."* A disciplined decision to stop is a sign of good governance, not failure.

- **Bring technology providers into the same room.** Mr. Williamson advised boards to rethink the practice of dealing with each vendor in isolation. When software providers, cloud partners, consultants, and internal teams operate separately, *"you get inherent bias"* and slow, conflicting guidance. Putting them together fosters accountability, faster problem-solving, and good governance. *"When they are all in the same room, they can't contradict each other. You get to the truth faster."*
- **Cloud dependence raises portability risks.** Most companies operate on US-owned hyperscale clouds. Mr. Williamson reminded members that moving data between cloud providers can incur significant costs and technical hurdles. He explained that to make systems more 'portable', some European regulators are highlighting the danger of dependency on just a few cloud providers. Europe's emerging "sovereign cloud" providers are not yet mature enough to match the hyperscalers' resilience. The longer-term solution may lie in "sky computing"—a control layer that decouples services from infrastructure—but for now, companies must navigate fragmented setups and continued dependence on US providers.
- **Sovereign pressures risk slowing innovation.** Mr. Williamson cautioned that states leaning toward protectionist rules or domestic-only requirements can stifle innovation. Cheap, highly capable open-source models, including those emerging from China, are spreading quickly. Over-regulation, he argued, may widen the gap between regulated markets and the global frontier. Yet he also noted that AI offers major opportunities for regulators themselves: pairing agent-based modeling with traditional rule-based approaches could strengthen stress-testing, compliance, and scenario planning: *"shrinking the unknown unknowns."*
- **Validity of outputs—not model development—is becoming a bottleneck.** Mr. Williamson emphasized that AI does not behave like traditional software, and governance must be modified accordingly. Using AI coding, a system can be built in minutes, but validating that its outputs are accurate, reliable, and safe is where the real work lies. "Evals" are emerging as a core assurance mechanism.[2] These are systems for assessing and improving the ability of an AI system to meet expectations. Like a human internal audit function, evals can provide the traceability and auditability that boards require. Mr. Williamson said, *"Building an agent is quick; building evals takes much more time."*
- **The pendulum is swinging to in-house builds.** Not long ago, the conventional wisdom was that large companies should rely primarily on software packages and software-as-a-service (SaaS) providers. These firms could afford the thousands of engineers and years of work needed to build a system like SAP, spreading the investment over many customers. But the investment dynamics are changing. Mr. Williamson noted that large systems can now be built by very small teams in days, rather than years. This *"lightning-fast innovation"* makes it once again feasible for companies to maintain their own development teams. It may also improve governance, since control shifts back to the companies themselves, and ensure that firms can harvest and use their own knowledge. He

described a *“boomerang”* back to a world where top engineers prefer to work inside companies, not service providers—reshaping how high-growth companies build core technology.

- **Strengthen board education—without getting lost in the technical weeds.** Members noted that while AI can feel complex, directors do not need to master the underlying algorithms or understand all of the technical terms. What matters is the ability to ask the right foundational questions—about people, risk, ROI, assurance, and governance. Effective oversight comes from clarity on which questions matter, rather than attempting to become technical experts.

Poland in focus: insights from a high-growth company and a transforming economy

Poland’s economic ascent—from post-communist restructuring to one of the EU’s fastest-growing markets—offers a striking study in resilience, talent, and adaptation. InPost’s evolution captures the story: founded in Kraków in 2006, it has grown from a domestic logistics disruptor into a leading European parcel network, expanding across the continent and competing in mature markets such as the UK.

Members met with Marieke Bax, Michał Kaźmierski, and Rafał Hummel to examine how Poland’s history, distinctive culture, policy landscape, and business environment have enabled companies like InPost to scale rapidly—and what these dynamics signal for Poland’s next phase of growth and for companies considering expansion into the region. Several themes emerged:

- **Poland’s economic transformation has been powered by its people.** Guests reflected on Poland’s dramatic economic shift since the 1990s—from liberalization and painful inflation to becoming the EU’s sixth-largest economy. EU accession accelerated investment and modernization. As Mr. Kaźmierski summed up, *“Behind this success: people.”*

- **Resilience is a defining national and organizational strength.** Mr. Hummel highlighted both Poland’s economic resilience (*“The only EU country to avoid a recession during the 2008 crisis”*) and the *“individual drive and ambition”* of its workforce. *“As a NED of InPost, one has to be aware of dealing with this Polish culture—its people’s resilience and the incredible commitment,”* said Ms. Bax.

- **But resilience can mask cultural challenges around hierarchy and speaking up.** Traditional norms of deference and perseverance can make constructive challenge and open dialogue difficult. *“Given its political history, employees have traditionally been conditioned to comply, validate, and accept any challenge,”* said Ms. Bax. *“You have to protect people from what can become a very demanding culture,”* responded a member. Yet norms are changing. As Mr. Hummel observed,

Cross-border expansion introduces cultural integration challenges

As high-growth companies scale internationally, they must blend new leadership talent with deeply rooted local norms. Ms. Bax noted that incoming Western European leaders *“have to work within this specific Polish culture”*—a dynamic common to any company globalizing quickly. Successful expansion requires sensitivity to differing expectations around hierarchy, communication, and decision-making.

"Graduates from the last 5–7 years don't have a problem saying to management, 'Can we brainstorm?'"

- **The economy is maturing.** Poland's next phase of growth will depend on navigating the realities of a more advanced economy. Energy remains heavily coal-dependent, and rising carbon-emissions costs make the transition to cleaner sources increasingly urgent and expensive. Fiscal discipline has long been a national strength but maintaining it will be harder as expectations for public services rise. Mr. Kaźmierski noted that healthcare, for example, has improved dramatically since the 1990s, yet *"there are still many areas where we can improve and grow."* These pressures signal that sustaining momentum will require continued modernization, investment, and structural reform.
- **Labor market dynamics are evolving.** Poland continues to grow rapidly, but it is no longer a low-cost labor market. *"This is inevitable—following the same trajectory as Portugal, Ireland, and Spain,"* said Mr. Kaźmierski. An aging population is also tightening talent supply. *"Innovation is needed for the labor market*," he added. A relatively new trend is an inflow of workers from new jurisdictions, predominantly South America and Asia.
- **Regulatory friction is inhibiting competitiveness.** Members noted that Poland has been attractive for its *"impressive"* speed of setting up business compared to other European countries. But Poland's growing regulatory environment is now beginning to constrain business agility and slow innovation. *"Poland has proudly embraced its European Commission membership, but the accumulation of rules and regulations to date is somewhat stifling the economy,"* said Ms. Bax.
- **Geopolitics shape risk and resilience priorities.** Poland's border with Ukraine and exposure to hybrid warfare drives heightened focus on resilience, continuity, and cybersecurity. *"Ever since the Russian invasion of Ukraine, people have felt that war is now on our frontier. And indeed, if Ukraine falls, that's the situation Poland faces,"* said Ms. Bax. Companies described securing data centers and making contingency plans, including relocation support for staff if needed, as necessary steps to derisk.

How effective board oversight can help drive growth

Boards of high-growth companies face a dual challenge: keeping pace with rapid expansion while ensuring that governance enables rather than slows innovation.

Members shared practical ways boards can strengthen oversight, improve decision-making, and support continued growth as companies scale. Several themes emerged:

- **Plan the committee agenda with structure and flexibility.** A member described a rolling agenda that outlines core items alongside major one-off issues. It evolves as new risks or projects emerge.
- **Deepen board expertise without losing breadth.** Boards are reassessing how much specialist expertise they need. Members noted that having a subject-matter expert on the board can be reassuring—*"someone who can translate and raise questions we wouldn't think of"*—but cautioned that specialists may lack the broader perspective expected of nonexecutives. As one member put it: *"If you tried to cover everything, you'd have 50 people on the board."*

- **Chairs must prevent over-reliance on the expert in the room.** The richest board discussions draw on the full range of experience around the table. When the chair fails to manage the dynamic, conversations can default to *“let the expert ask the questions,”* leaving others disengaged.
- **Extend the growth mindset to board learning.** Governing requires continuous learning, and every nonexecutive carries responsibility for staying current. As one member put it, *“The idea that you stop educating yourself once you join a board is old school—the ideal NED now needs a growth mindset.”*
- **Reframe risk oversight around uncertainty, not just metrics.** Members described a shift from backward-looking dashboards to forward-looking discussions about uncertainty, ownership, and appetite for risk. Key practices discussed included:
  - **Interrogate persistent amber ratings.** Members noted that risks often default to amber because green feels naïve and red feels alarming. *“People want to dump everything into amber. But if something stays amber for a year—it’s green. And if it’s red, I need to see actions, a path to green, and clear ownership,”* said one.
  - **Use risk appetite actively.** *“If everything is green, you’re not taking enough risk,”* said a member. *“I want to see you dip into amber where you’re intentionally pushing up against risk appetite to create advantage. I hate seas of green and seas of red.”*
  - **Prioritize a deep dive into the most material risks.** *“When big risks arise, we focus on two for that meeting and really drill down—you get into conversations you’d never have otherwise.”*
  - **Manage audit–risk overlap pragmatically.** Whether to combine or separate audit and risk committees remains a live debate, because both structures create coordination challenges. Some companies address the *“gap risk”* by aligning membership. One said, *“We ended up with the same people on both—there will be overlap, and we’ll live with it.”*
- **Efficiency matters in high-growth environments.** Board processes must be sharp, otherwise governance can slow the business rather than support it. Members shared practical techniques for keeping discussions efficient and high value:
  - **Use lightweight “pre-mortems” to stress-test big ideas without slowing growth.** One member described an approach suited to fast-growing companies: first ask the team to outline why a proposal will succeed; then have a second team imagine it failed two years later and identify what went wrong and how risks could be mitigated. This quick, private equity-style *“pre-mortem”* avoids heavy business-case processes, surfaces risks early, and keeps innovation moving at pace.
  - **Keep board materials focused and meaningful.** Clarity and restraint matter more than volume. One audit chair capped pre-meeting packs at 50 pages across all contributors—*“and not in 9-point font”*—to force prioritization. She also described a routine where, after each meeting, the board spends ten minutes identifying which papers added value and which did not, with feedback relayed directly to authors.
  - **Use pre-reads to align the board early.** One member described asking other nonexecutives to flag three standout points from the board papers before each meeting to help surface themes. She

said, *“I get all the other NEDs’ views. They know they’ll be asked that question, so they come prepared, and we triangulate.”*

Appendix 1: Participants

The following members participated in all or part of the meeting:

Nadja Borisova, BlaBlaCar and Pomegranate Investment AB
Carolyn Dittmeier, Illy Caffè SpA
Terri Duhon, Wise plc
Tracy Dunley-Owen, Allica Bank
Carin Gorter, Basic-Fit
Christoph Hütten, Brockhaus Technologies AG
Sandip Kapadia, Molecular Partners AG and Passage Bio Inc
Linda McGoldrick, SmileyLife Holding
Barbara Richmond, Lonza

EY was represented by the following in all or part of the meeting:

Hildur Eir Jónsdóttir, Assurance Managing Partner, Spain
François Langlois, Partner, Global Markets Leader, Assurance Advisory & Forensics and Integrity Services

Tapestry Networks was represented by the following in all or part of the meeting:

Beverley Bahlmann, Executive Director
Thomas Crampton, Senior Advisor
Jonathan Day, Chief Executive
Laura Koski, Project and Event Manager
Todd Schwartz, Executive Director
Hannah Skilton, Senior Associate

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Endnotes

[1] *Summary of Themes* reflects the network's use of a modified version of the Chatham House Rule whereby names of members and their company affiliations are a matter of public record, but comments are not attributed to individuals or corporations. Quotations in italics are drawn directly from members and guests in connection with the meeting but may be edited for clarity.

[2] "How evals drive the next chapter in AI for businesses," OpenAI, November 19, 2025.