



Accelerating transformation, sustaining efficiency

GBS Study 2025

Key messages from PwC 2025 GBS survey

Our survey captures the pulse of GBS organisations in 2025 as **a strategic enabler of enterprise transformation.**

GBS matured from back-office origins into a dynamic, value-generating engine - leading GBS organisations today do not only optimise operations but also **drive innovation, enhance customer experience and deliver insights that shape business strategy.**

The transformation is visible in several key areas:

From cost centre to capability centre

delivering outcomes beyond savings, manage risks, enable greater productivity through technology, incubate new capabilities

Digital acceleration

enabling faster, smarter, and more scalable service

Global footprint and talent strategy

adopting multi-hub models to balance cost, talent, and resilience in today's geopolitical challenges

Integrated into core

evolving from transactional processing centres and end-to-end processes to becoming integral to the business with stakeholder satisfaction as a core measure of success.

Key messages from PwC 2025 GBS survey

“The biggest question of all: with geopolitical and economic uncertainty and AI disruption, we’ve never been in a more dynamic environment, so isn’t this the ideal opportunity for GBS to prove its value?”

Our 2025 GBS study suggests that, indeed, GBS has a real opportunity to shape the future operating model for organisations to remain sustainable. GBS holds the organisation’s largest data pool, making its digital and analytical capabilities essential in delivering productivity and cost savings.

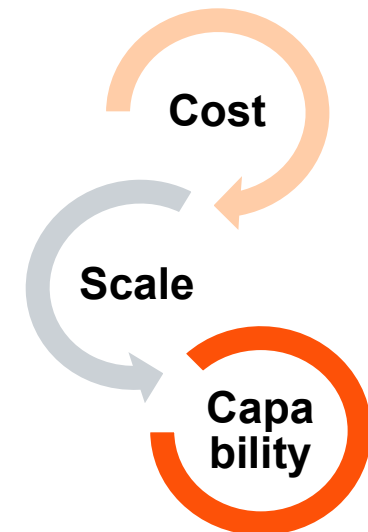
GBS’ primary objectives lean towards **cost, quality, and capacity**: perform work at a lower cost and a better level of quality and service, while the business focuses on growth.

But they are now leveraging a fourth dimension: **capability**.

1 Driving impact as capability builders

2 Digital-first mindset leading AI transformation

3 Flexible networks: virtual and multi-location ready



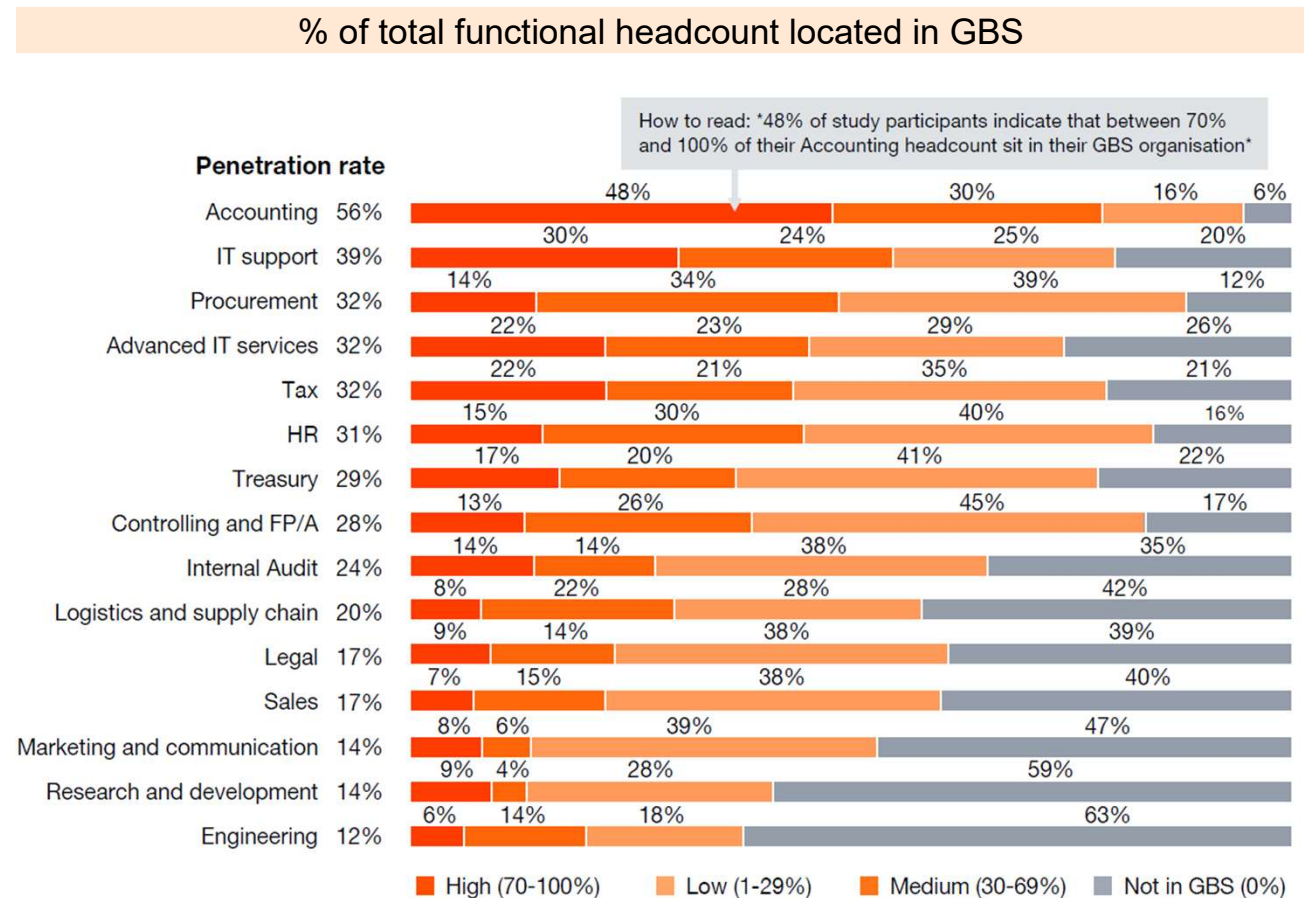


Changing scope

Changing scope beyond SG&A cost

Key trends in scope:

- Scope expansion in existing GBS through lift & shift, or
- Growing appetite to move more strategic and enabling functions to **GBS as global capabilities centres**
- Some outsourced processes **trend towards insourcing**, leveraging new technologies for efficiency and control



Changing scope beyond SG&A cost

Examples of GBS's scope expansions include:

- Supply chain services
- Commercial services
- Research and development
- Analytics and business intelligence
- ESG reporting
- IT centres of excellence



What GBS needs to move forward:

- Rethink the GBS value proposition
- New role of the GBS lead
- Drive mindset change
- Strategic leadership
- Innovation and digital transformation

2

Strategic shifts and repositioning

Strategic shifts and repositioning - then and now

82% (77% in 2020)

of organisations are GBS or
multifunctional SSC

72% (35% in 2020)

of organisations implement automation
solutions

77% (46% in 2023)

of organisations invested or plan to
invest in COEs

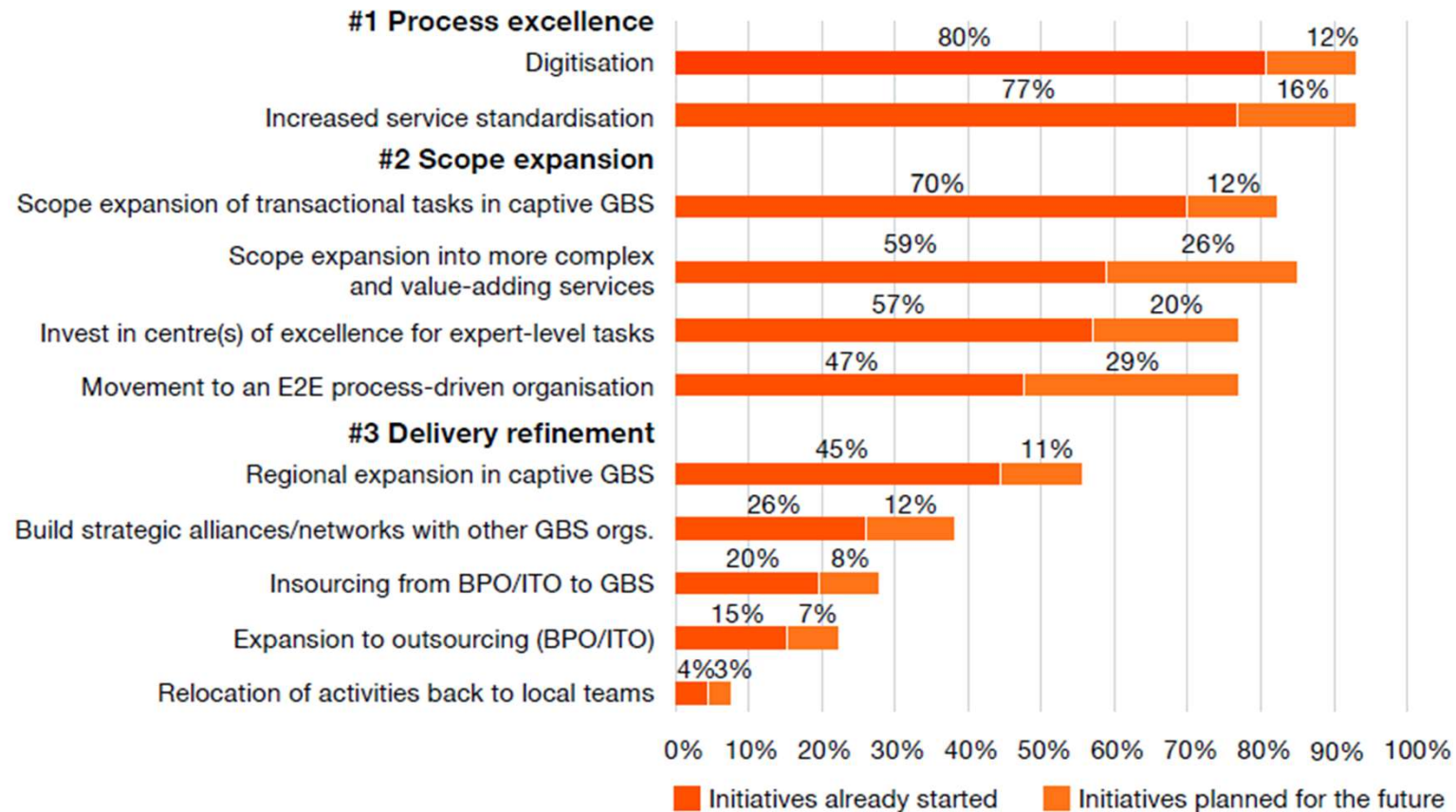
52% (70% in 2020)

of organisations adopt hybrid work (as
opposed to full remote work)

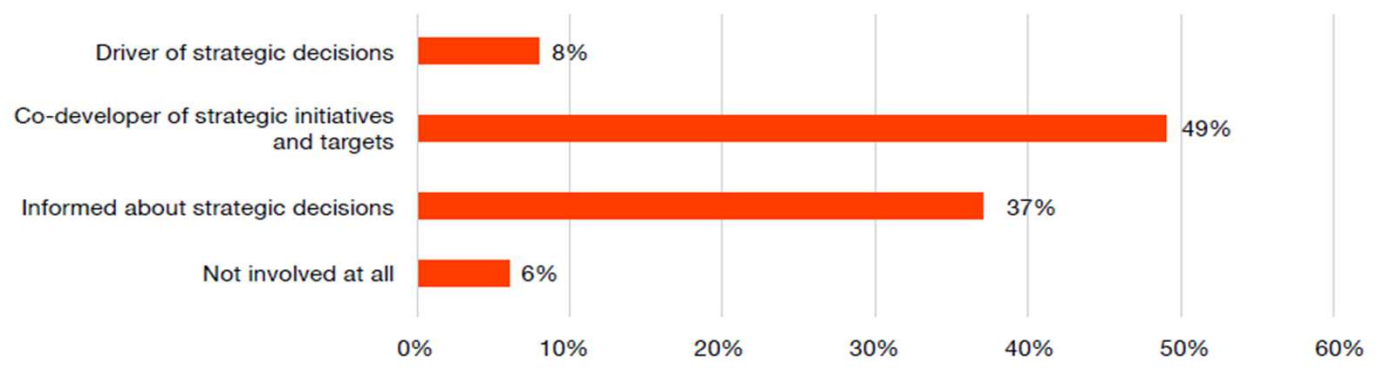
68% (36% in 2020)

GBS organisations become integrated or
independent functions

Strategic shifts and repositioning - operating model strategic initiatives



Strategic shifts and repositioning - integration of GBS into the strategic planning process



57%

of GBS organisations are either involved in or driving the development of strategic initiatives and targets.

As organisational maturity decreases—moving from end-to-end GBS models to multifunctional SSCs, then to single-function, transactional SSCs—the likelihood increases that GBS units are either merely informed of decisions or not involved at all. In fact, 29% of global GBS organisations fall into this category, while multifunctional SSCs are at 44% and single-function transactional centres stand at 80%.

Strategic shifts and repositioning - global capability centres examples of capability evolution

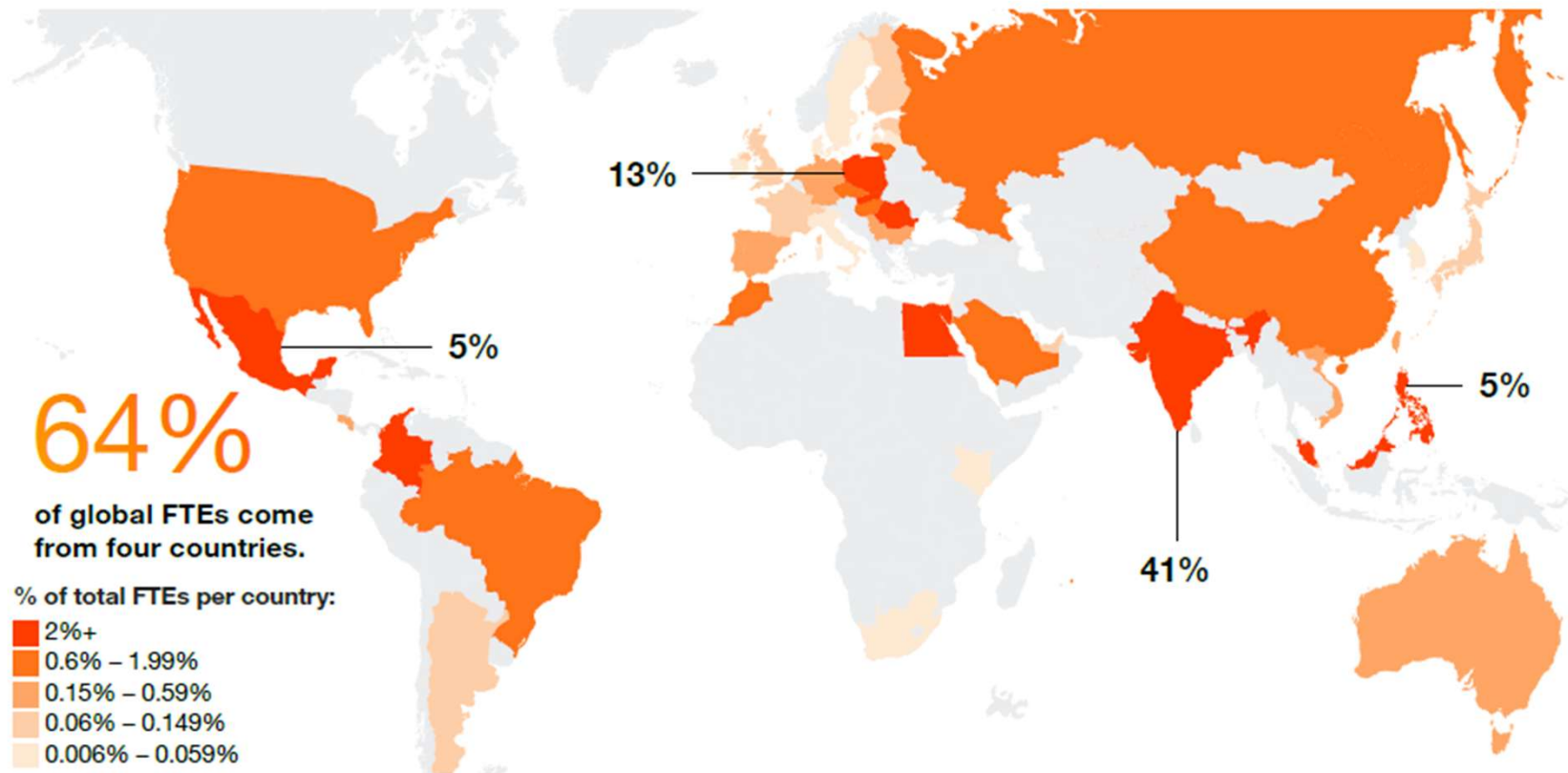
Digital and AI			Basic RPA deployment for repetitive tasks	BI and analytics enablement across functions	Process mining	AI-powered decision copilots and agentic workflows	AI governance and steering model implementation	Continuous AI use case scaling
Tax	Direct and indirect tax filings	Country-by-country reporting (CBCR)	Tax provisioning	Intercompany agreements	Audit defence	ERP integration	Tax data analytics	Pillar Two and BEPS 2.0 readiness
Sales and service	Lead generation and qualification	Billing operations	Sales analytics	AI-based fraud detection	Customer journey optimisation	Churn prediction models	AI-based revenue leakage prevention	Automated commission management
HR	HR helpdesk	Payroll processing	Employee support deck	Employee data management	Benefits administration	HR analytics	Recruit to retire	Compensation benchmarking
Finance	Accounts payable	Accounts receivable	General ledger management	Fixed asset accounting	Travel and expense processing	Financial analysis and management	Intercompany accounting	Budgeting and forecasting

3

Location strategies

Location analysis

Geographical distribution of GBS FTEs



Location strategies

Forces reshaping the global GBS footprint in a new reality

Narrowing cost arbitrage

competition & technology

Evolving talent requirements

new skills and capabilities

Technology-enabled delivery models

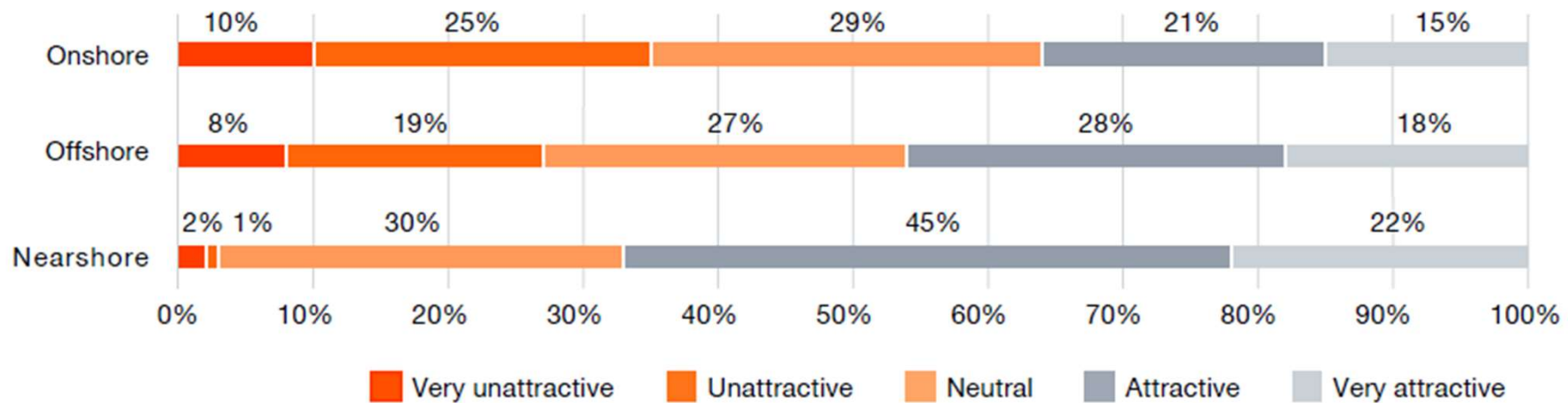
collaboration & cloud-based platforms

Geopolitical and economic volatility

trade, regulatory, fluctuations, risk and instability

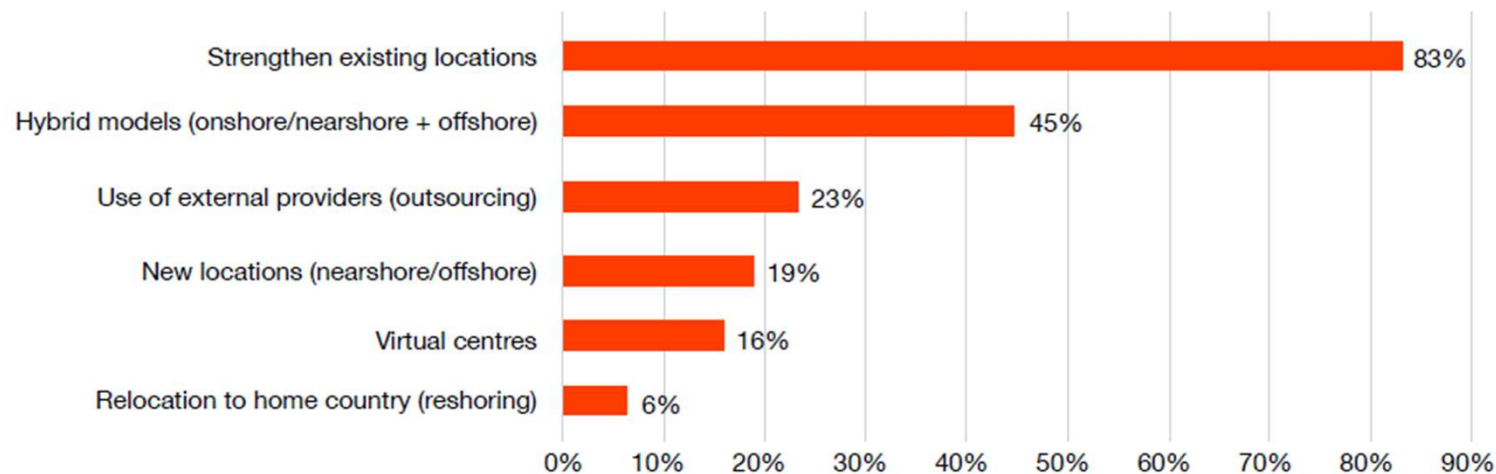


Attractiveness of location models – nearshore models preferred



Although previous responses indicate proximity factors have relatively low importance, clients tend to prefer nearshore models. This has contributed to the rise of multi-centre global set-ups, where three centres provide nearshore support for their respective regions.

Focus areas for future location strategy



Rather than expanding aggressively, organisations are focusing on optimising and scaling current hubs.

Most companies seek to strengthen their existing GBS locations, with 83% making this a key part of their future strategy.

Nearly half of respondents (45%) intend to adopt hybrid delivery models, combining onshore, nearshore and offshore elements to increase flexibility and efficiency. More innovative or disruptive models, such as virtual centres (16%), are being considered by only a small portion of companies and remain as niche strategies for now.

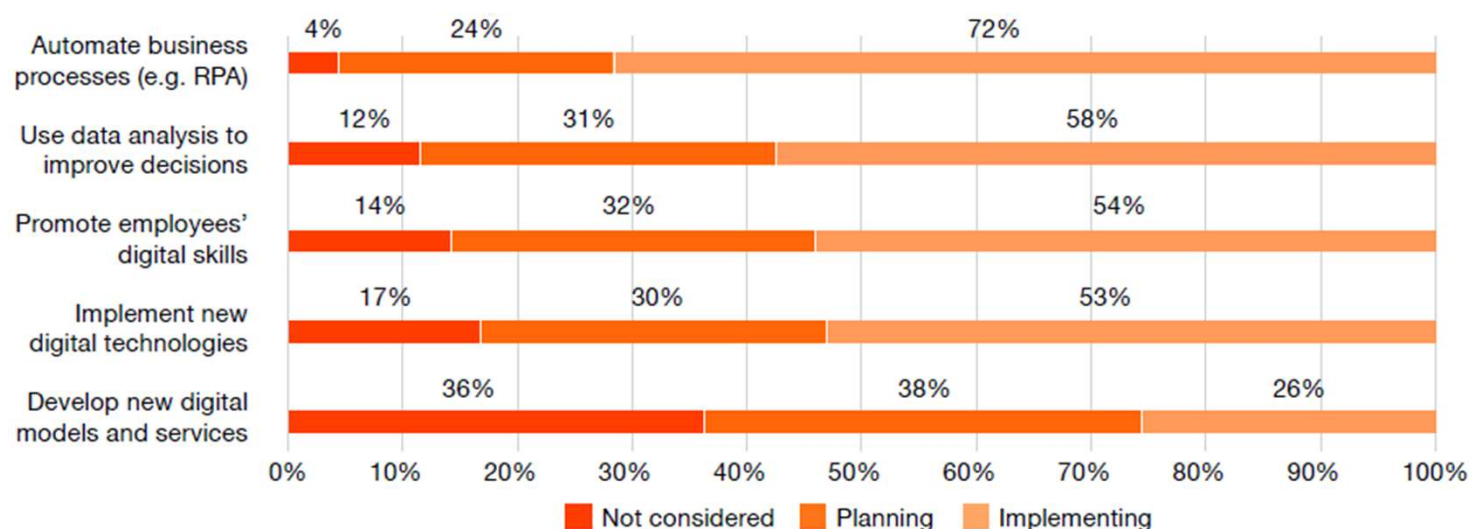


Digital enablement

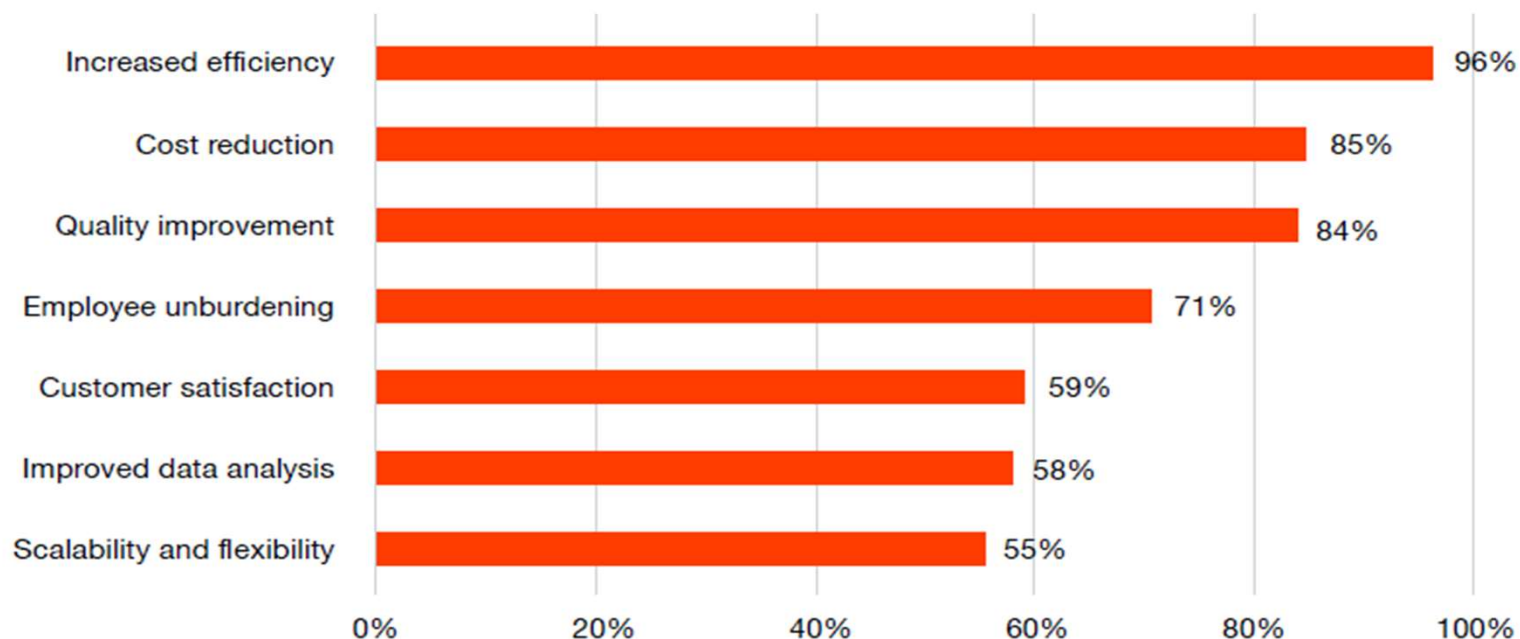
GBS as a driver of digital transformation

Mature GBS models exhibit increased transformational capacity compared to single-function set-ups.

GBS is growing to become more mature and effective as a driver of digital transformation. This aligns with the broader observation that mature GBS models, which are often integrated into strategic reporting lines, exhibit increased transformational capacity compared to single-function set-ups. Companies where GBS reports directly to CxOs or integrates within finance functions often view GBS as powerful digital hubs, likely due to strategic alignment and executive-level sponsorship.



Expectations towards AI and RPA



While the current enthusiasm for AI echoes past technology hype cycles, there's a difference: AI's tangible impact and measurable outcomes can be observed. However, **the true challenge** is not in just proving value but in **scaling solutions and methods** – moving beyond isolated proofs of concept (POCs) to enterprise wide adoption will test organisational readiness and agility to keep up with the pace of AI developments.

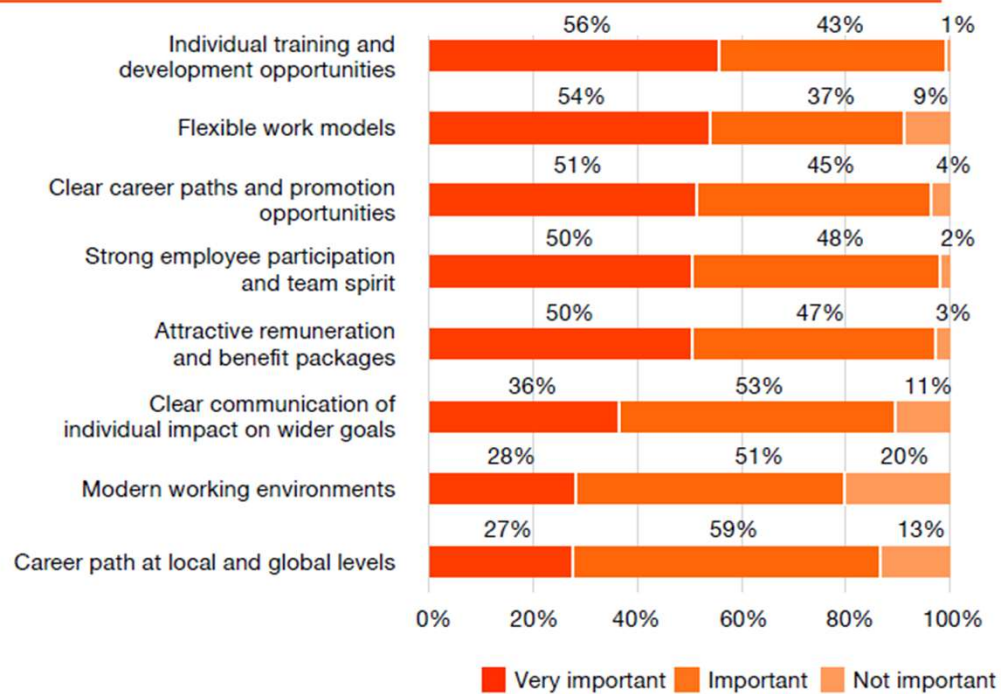
5

People, culture, and workforce development

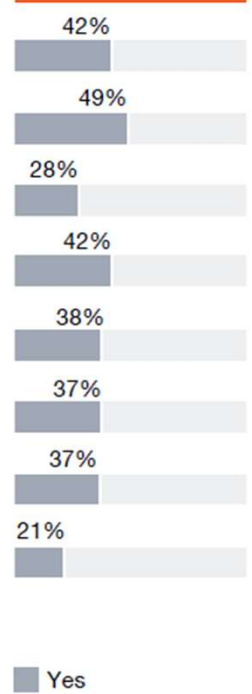
People, culture, and workforce development



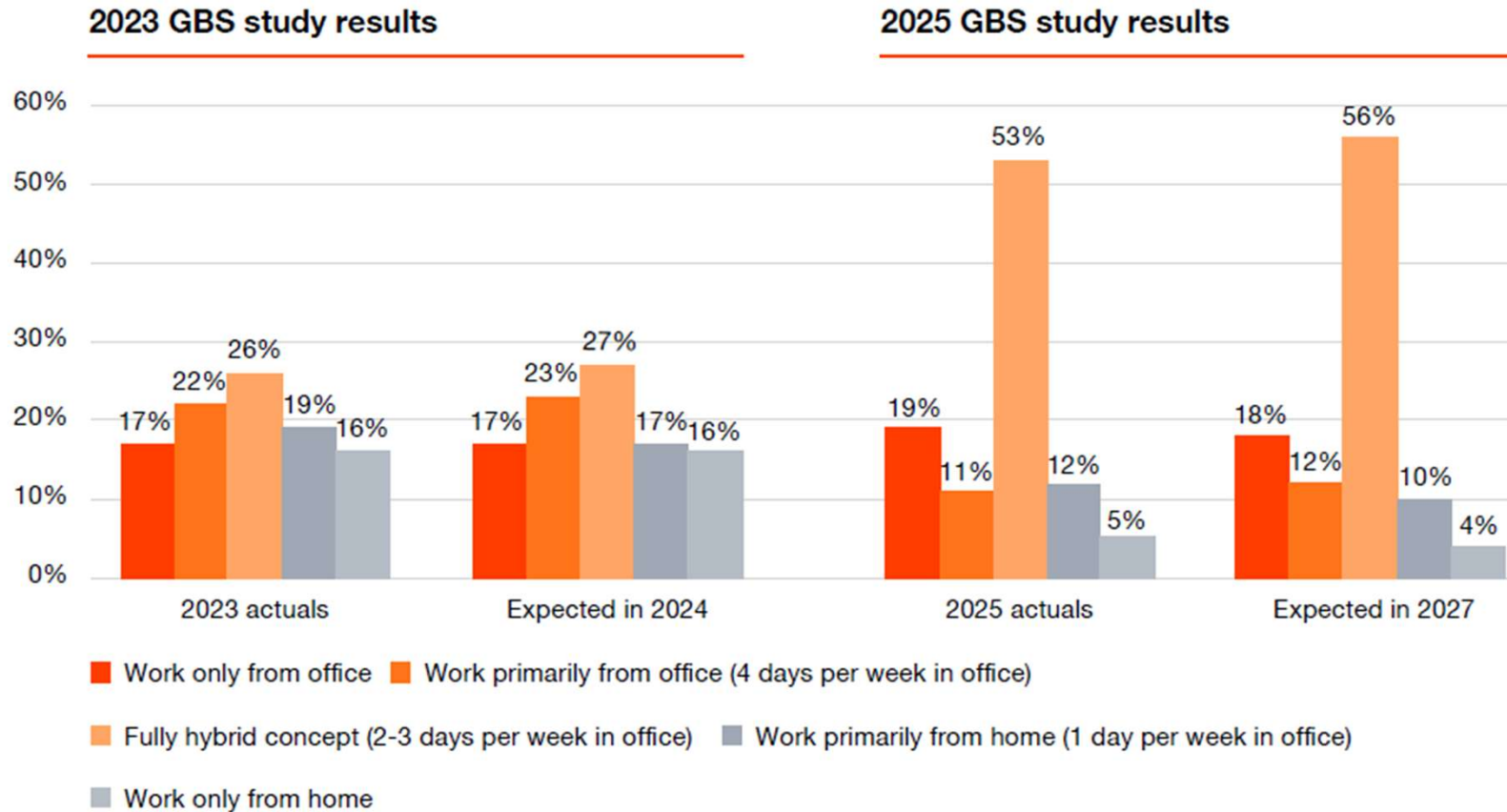
Importance of measure



Measure taken?



Current vs. expected working models



Workforce readiness for agentic AI

1 Redesign roles and skills: from operators to AI orchestrators

2 Build capability and careers at scale

3 Rebuild leadership, governance, and succession

4 Rethink the footprint: talent ecosystems over arbitrage

5 Realign performance and rewards

6 Expand scope and value: move up the value chain

Thank you



Peter Mrnka

Partner

+421 (0) 903 447 754

peter.mrnka@pwc.com

GBS 2025: Find out more



Contact me on LinkedIn

pwc.com/sk

© 2025 PricewaterhouseCoopers Slovensko, s.r.o. All rights reserved. Name "PwC" included in this document refers to PricewaterhouseCoopers Slovensko, s.r.o. - with its registered office in Bratislava, Karadžičova 2, 815 32 Bratislava, Slovak Republic. The firm's ID No.: 35 739 347. The firm is registered in the Commercial Register of Bratislava III City Court, Ref. No.: 16611/B, Section: Sro. - company being part of PricewaterhouseCoopers International Limited network, consisting of firms which are separate legal entities. This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors. At PwC, our purpose is to build trust in society and solve important problems. PwC is a network of firms in 157 countries with more than 276,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com/sk.