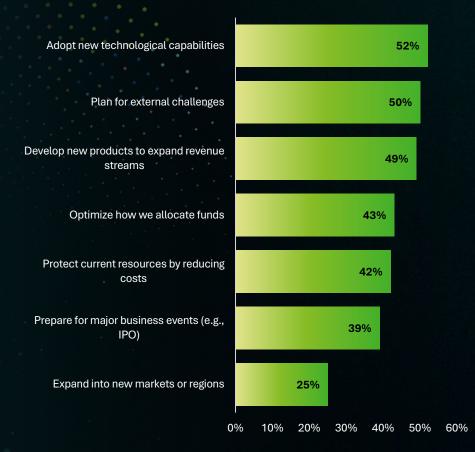
Deloitte.

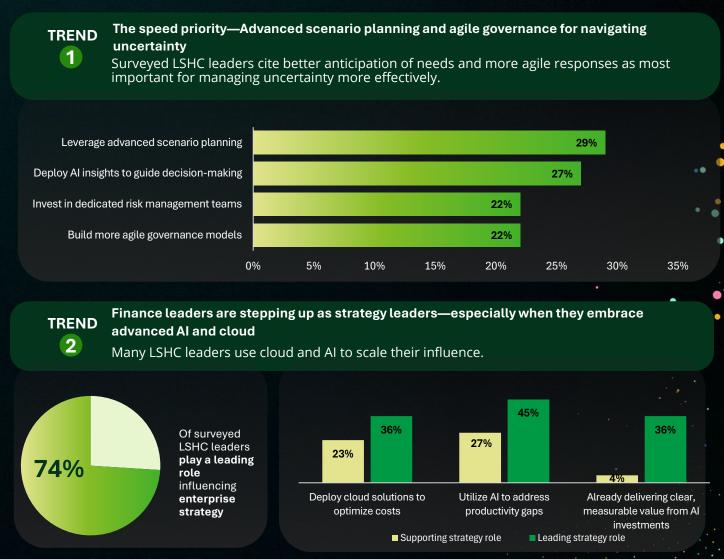
Finance Trends 2026: Life Sciences & Health Care Perspective

Deloitte polled 100 CFOs and senior finance professionals from companies within the Life Sciences and Health Care (LSHC) industry with annual revenues of US\$1 billion or more.

Many LSHC leaders are focusing on several priorities, from adopting new technologies to planning for external challenges

TOP 3 LSHC RESPONDENT PRIORITIES THROUGH FY 2026





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Focus. Precision. Discipline—How finance-led cost management helps drive measurable **TREND** value 3

Many surveyed LSHC leaders focus on Al and outsourcing to optimize costs.



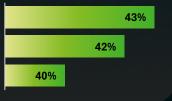
of surveyed cost and expense management owners deploy at least one of the following three tactics:

TOP 3 COST MANAGEMENT TACTICS REPORTED BY **SURVEYED LSHC LEADERS**

Use AI to identify cost reduction opportunities

Outsource specific functional responsibilities

Maintain a dedicated expense management team



TREND

The journey to agentic insights—Many finance teams embrace AI, but ROI and agentic implementations often lag

Data security concerns and limited expertise hinder Al adoption for many respondents in the LSHC

While 67% of respondents fully deployed an Al solution in finance, only 17% have also demonstrated measurable value and integrated at least one agentic solution

TOP AI CHALLENGES FOR LSHC RESPONDENTS

complexity

expertise

Top three opportunities cited for agentic AI:

- 1. Financial planning and analysis (49%)
- 2. Sales and profitability management (48%)
- 3. Working capital optimization (38%)

TREND

concerns

Infusing tech talent in finance—Where data scientists and accountants meet

Unclear ROI

Legacy

technology

(5)

Technical, business, and human skills are of priority for many surveyed LSHC executives.

TOP 3 SKILLS PRIORITIZED THROUGH 2026 FOR LSHC RESPONDENTS



62%

Of LSHC respondents choose at least one technical skill as a top development priority through 2026

Collectively, these trends illustrate the integral—and increasingly more prominent—role finance leaders are often playing in helping their organizations optimize costs, catalyze innovation, and orchestrate a strategic agenda that fuels enterprise-wide growth and value.

Finance Trends 2026

Let's get started



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