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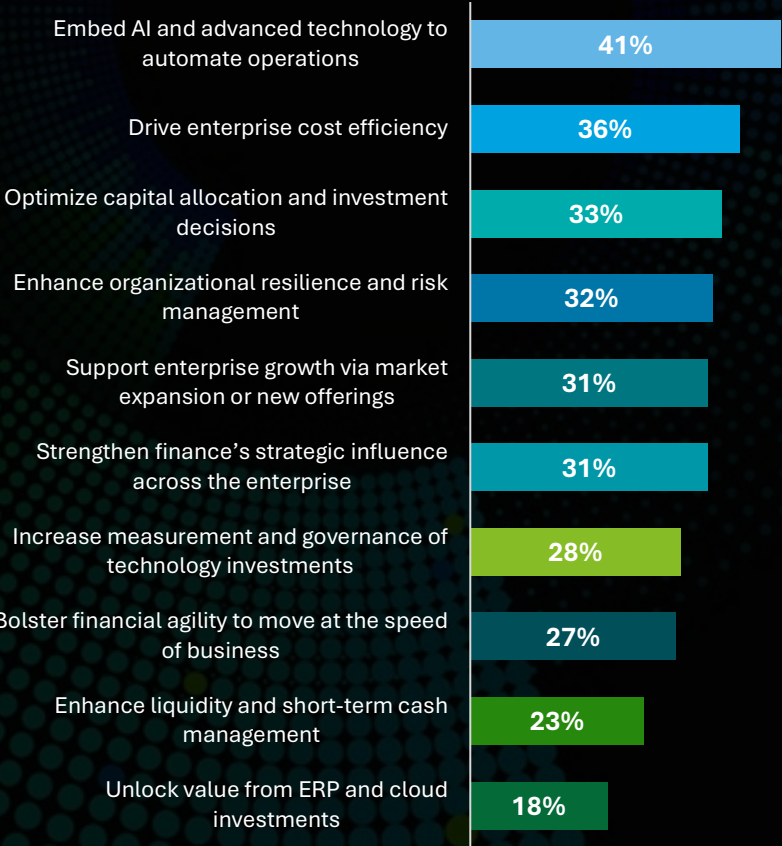
Finance Trends 2027: Life Sciences & Health Care Industry Insights

Deloitte polled 166 CFOs and senior finance leaders from companies in the Life Sciences & Health Care (LSHC) industry with annual revenue of US\$1 billion and above.



Many LSHC leaders are focusing on priorities that align with automation, cost efficiency, and capital allocation.

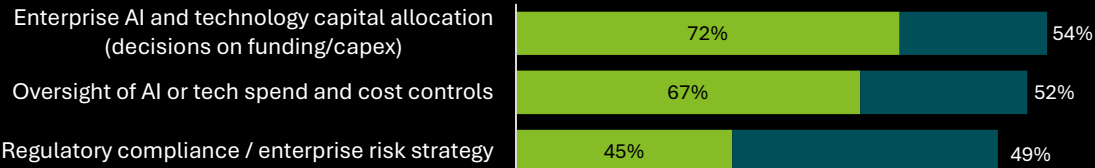
LSHC RESPONDENT PRIORITIES TO HELP DRIVE ORGANIZATIONAL SUCCESS THROUGH FY2027



Trend 1

An expanding mandate: Tech investment and deployment strategies can place finance leaders at the center of enterprise decision-making – Many surveyed LSHC leaders have taken on additional leadership roles, particularly around AI, within the last three years.

TOP 3 LSHC RESPONDENT RESPONSIBILITIES BEYOND TRADITIONAL FINANCE



Took on responsibility within the last three years

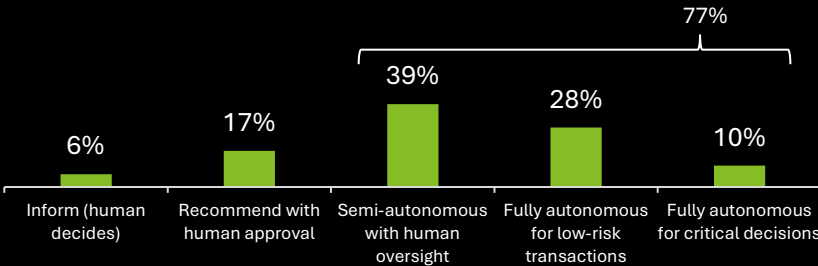
Trend 2

Human-led, AI-powered: Finance as the hub of responsive, trusted intelligence – Most surveyed LSHC leaders (77%) suggest they are comfortable with AI moving beyond only providing recommendations and into some form of autonomous decision-making in finance.



48% of surveyed LSHC leaders say their AI aspirations are realistic, and they have capabilities to scale

LSHC RESPONDENTS’ COMFORT WITH AGENTIC AI



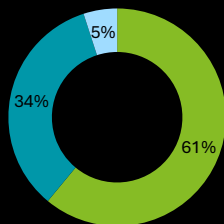
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Trend 3

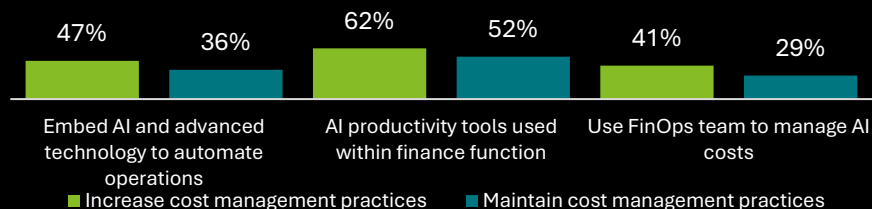
Finance's next AI challenge: Managing AI cost complexity at scale – Many LSHC respondents (61%) expect AI costs and complexity to rise substantially through 2027. Therefore, they say they'll need to adopt more sophisticated AI cost management practices.

AI COST MANAGEMENT POSTURE

- Increase AI cost management sophistication
- Maintain AI cost management sophistication
- Uncertain how AI cost management practices will evolve



EXPECTED AI COST MANAGEMENT PRACTICES

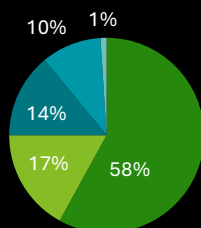


Trend 4

The geographic complexities of investment strategies: How tech sovereignty may drive new choices across the globe – As LSHC finance leaders encounter multiple external risks, including those related to cyber and AI, they plan to prioritize tech sovereignty: organizational or national independence and ownership of data, vendors, and supply chains.

TOP EXTERNAL RISK FACTORS THROUGH FY2027

- 32%** – Cyberthreats and AI-driven risks
- 23%** – Economic uncertainty
- 20%** – Geopolitical tensions



EXPECTED TECH SOVEREIGNTY IMPACT ON CAPITAL ALLOCATION

- Major tech or platform impact - Drives material ERP or platform investment choices
- Geographic reallocation - Requires moving or duplicating physical asset investments by region
- Structural change - Triggers partnerships, M&A, or legal or entity restructures
- Limited or localized impact - Limited to vendor or business-unit IT choices
- No impact - Sovereignty will not change decisions

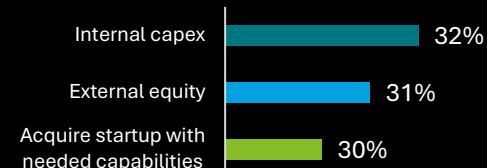
Trend 5

Rethinking the funding playbook: The fragmented process of deciding what to fund and how to fund it – As tech budgets rise, LSHC finance leaders are likely to use a stage-gate process and explore internal capex as their top investment model.

TOP THREE MODELS FOR APPROVING AI INVESTMENTS

- 31%** – Stage-gate process: We start with a pilot project, evaluate results, and then provide larger funding if successful
- 25%** – Formal capital approval with quantified ROI and business case
- 22%** – Executive/board strategic mandate (directional investment without precise ROI)

TOP THREE MODELS FOR FINANCING AI



Connect with a LSHC leader



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