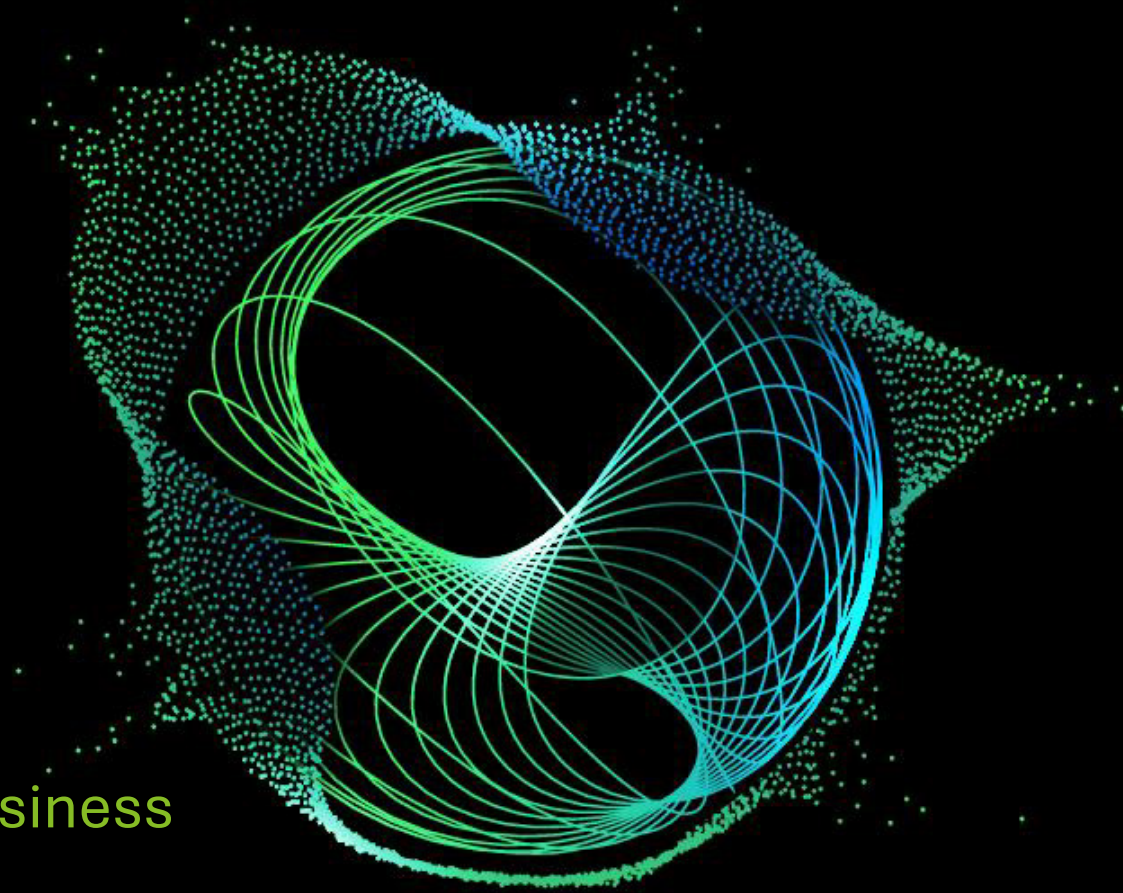




2025 Deloitte's Global Business Services (GBS) Survey

Focused on Service Delivery Models – Global Capability Center/Shared Services Center, Center of Excellence, and Outsourcing

May 2025

Foreword

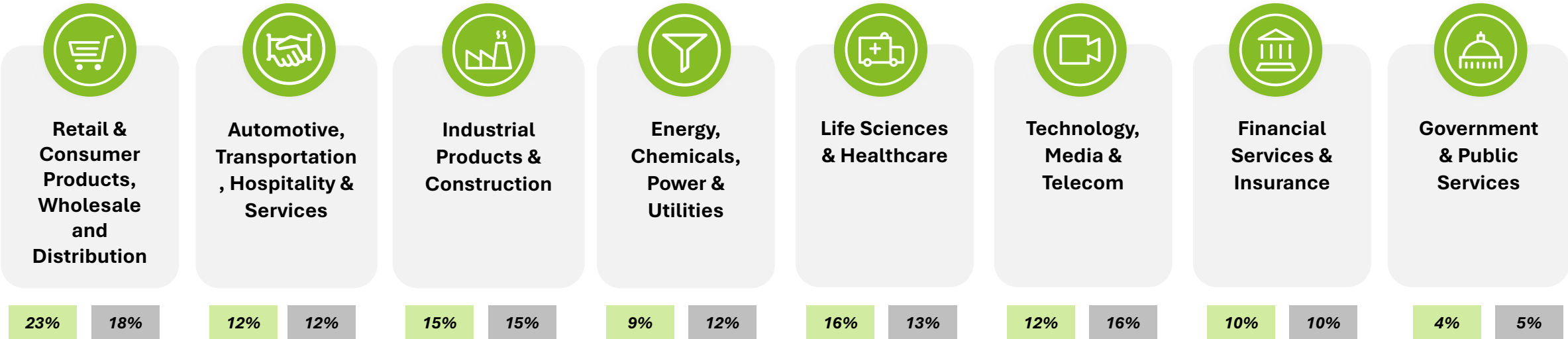
In today's dynamic business environment, the world's largest companies are continuously evolving their service delivery models to leverage global and multifunctional approaches. These organizations are strategically prioritizing Generative AI (GenAI) and digital initiatives to drive process efficiency, cost reduction, and enhanced Global Business Services (“GBS”) customer experiences. Leading GBS locations such as India, the USA, and Poland, along with emerging interests in Portugal and Mexico, highlight the global reach and adaptability of these models. We also saw Global Capability Centers (“GCCs”) taking an increasingly prominent role, with organizations leveraging global talents to advance their GBS capability portfolio, such as India for Data and AI. By expanding traditional functional scopes and accelerating digital capabilities like automation, analytics, and reporting, GBS organizations are becoming more customer-centric and aligned with the C-suite.

Talent strategy and hybrid working models are critical components of this transformation, with GBS organizations adopting flexible work arrangements to attract and retain skilled talent. Addressing skillset gaps remains a significant challenge, but the focus on GenAI as a top investment priority, particularly in Finance, IT, and Customer Service, with plans to extend its application to HR and Procurement, underscores the commitment to innovation. Overall, shared services centers (“SSCs”) and GBS models are becoming more agile, digital, and cost-efficient, driving better customer and employee experiences and positioning themselves at the forefront of business transformation.

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Deloitte analyzed insights on shared services and outsourcing from over ~2,000 respondents across industries collected over the last 8 years...



2025 Survey Response Consolidated responses over last 8 years



The 2025 survey had responses from leaders in over **30 countries**, with top locations present in **~50 different countries**



Survey included leaders based not only in **parent organizations**, but also in their respective **GBS organizations**



Approximately 15% of the respondents of the 2025 survey represented companies that had an **annual revenue of over \$50B**

Survey Data over the last few years highlight some key themes...



GBS is prioritizing next gen capability development and customer experience

- ~50% of organizations plan to prioritize **next-gen capabilities (e.g., GenAI, Intelligent Automation)**. Implementing these capabilities across various functions is critical to enhance efficiency, reduce costs, and improve scalability
- **Enhancing GBS customer experience is becoming a top priority for GBS organizations** to drive customer loyalty and value. ~ 35% of the survey respondents are prioritizing customer experience over the next 3 years



Unified leadership delivers differentiated savings

- Among the organizations with a **Global GBS leader role, ~55% have achieved more than 20% average savings** from their GBS operations, emphasizing the importance of a global leader in defining strategy and business outcomes



GenAI requires investment in data and security to scale value creation

- GBS organizations have realized **less than 10% financial benefits from GenAI to date**, indicating significant opportunity to realize greater value
- Developing capabilities in **data quality, cyber security and data governance** will bridge the gap between expected and achieved savings from GenAI adoption, and realize greater value



Mexico and Portugal are gaining popularity

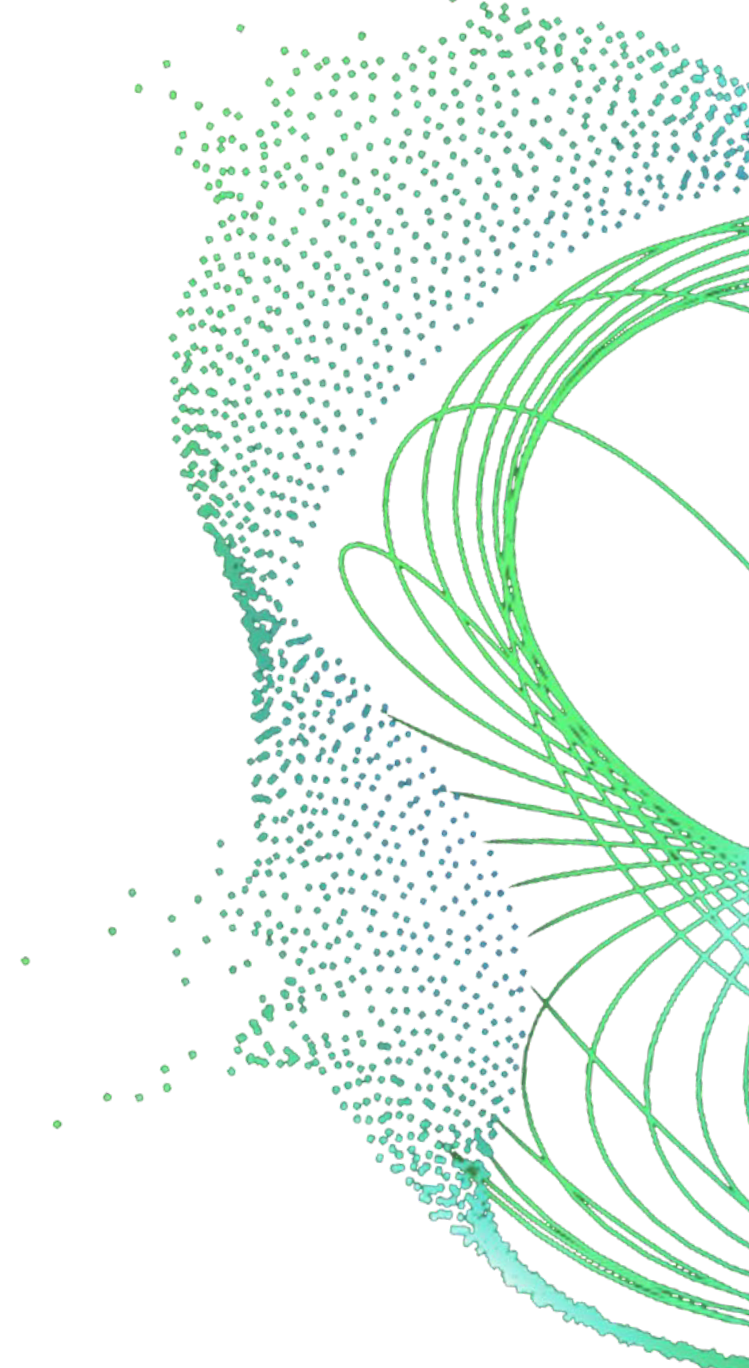
- **Mexico** rises to the Top 3 GBS locations
- **Portugal** enters the Top 10 in locations in 2025
- **India, USA, and Poland** consistently rank among the top GBS locations over the last few years. India commands the most preferred delivery location across all functions.



Demand for skilled talent and a hybrid working model is mainstream

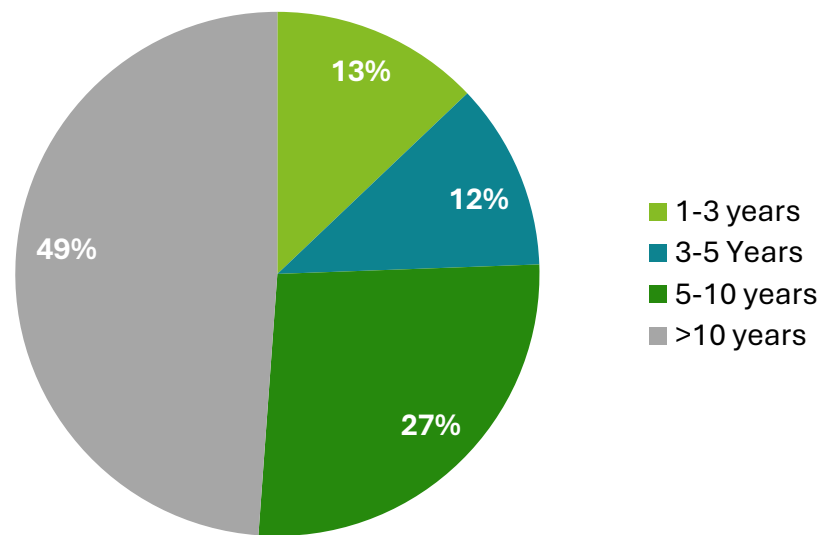
- Recruiting **talent with the right skills, building GBS brands, and bridging skill & capability gaps** are the top talent challenges highlighted by GBS leaders; culture and compensation emerge as key talent retention strategies
- Over **50% of GBS organizations leverage a hybrid working model**, requiring employees to be in office for 1 to 3 days per week

GBS Scope and Location

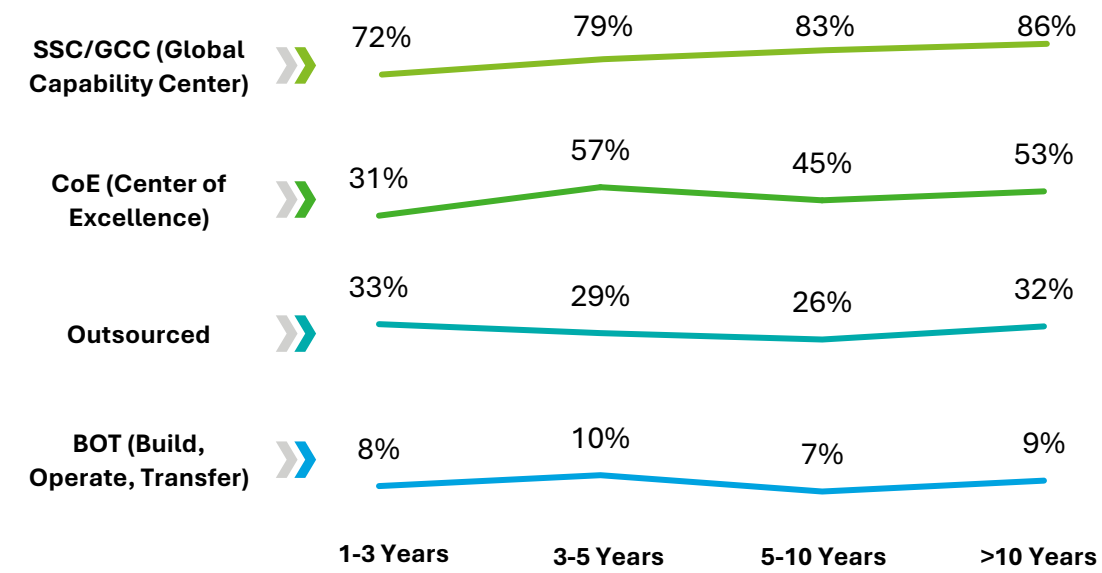


GBS Evolution: Mature organizations seek balance between in-house SCC /GCC and Outsourcing models

How long ago did your organization begin leveraging a GBS Model?
(2025 Data)

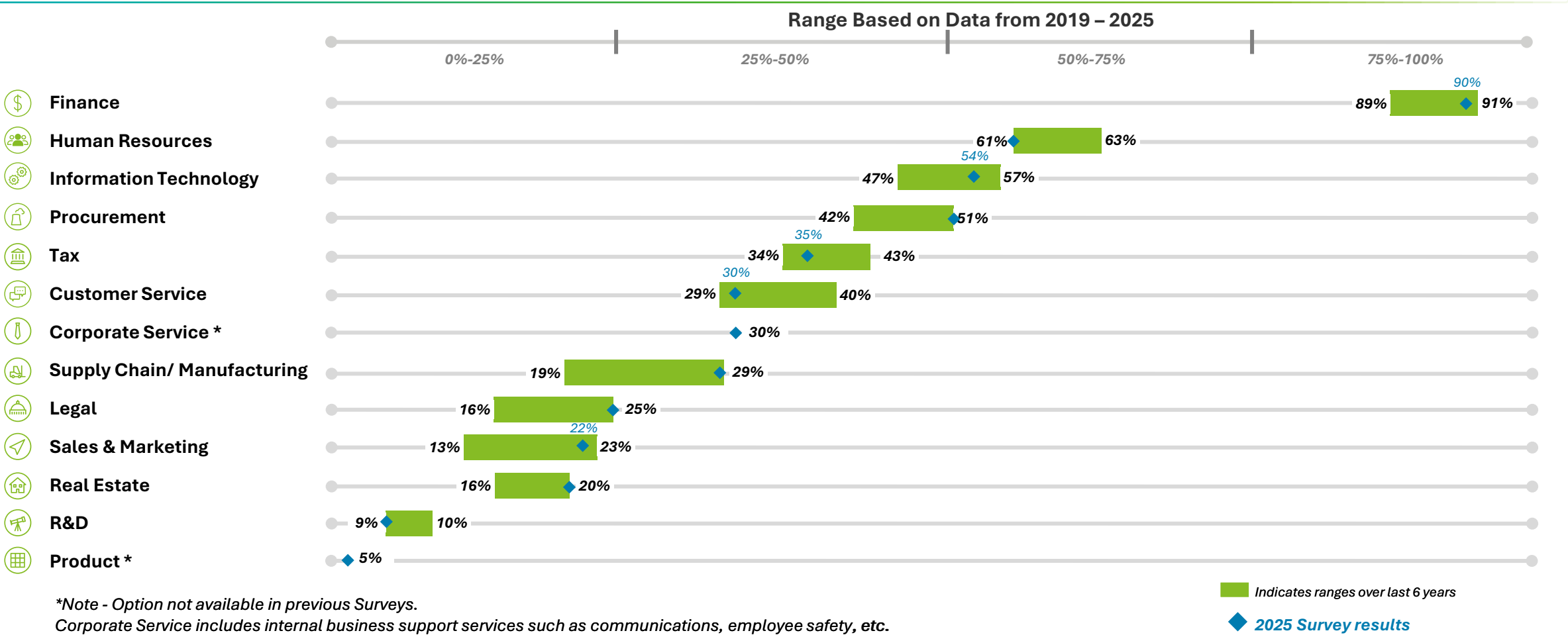


Preferred service delivery model for GBS organizations
(Trends Based on Data from 2023 to 2025)



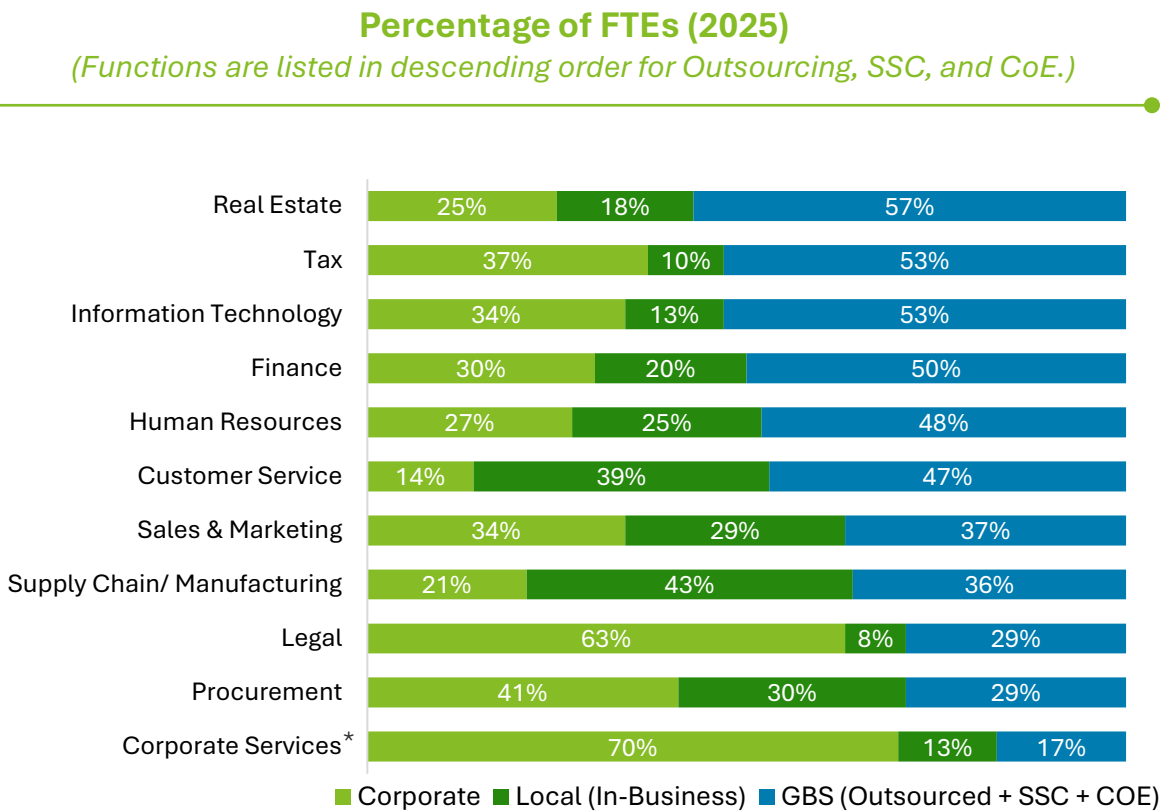
- As organizations **progress in their maturity journey**, they transition from outsourcing to CoE and Shared Services delivery models, emphasizing the development of in-house expertise and capabilities, and meeting the increasing demand for higher quality and control
- Organizations that **prioritize value creation and strategic integration**, selectively use BOT models and continue to focus on building internal **capabilities** across all maturity levels
- Organizations use **BOT as a market entry strategy**. As they mature, BOT accelerates their SSC deployment, facilitating a smoother transition to in-house operations.

GBS organizations enhance scope, expanding from traditional to specialized functions..

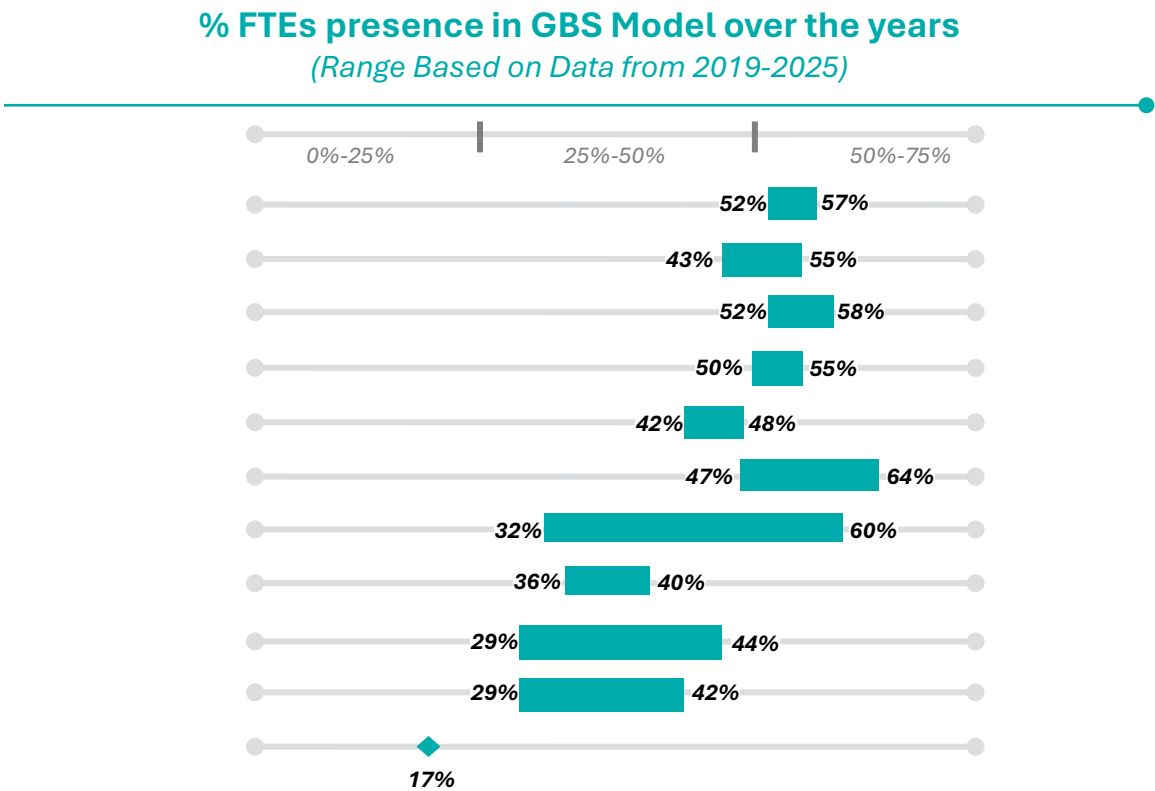


- The **three traditional GBS functions** —Finance, HR, and IT demonstrate continuous momentum to deliver in GBS
- GBS organizations have started to deliver **complex functions that require heavy interactions like Legal, Corporate Services, Supply Chain/Manufacturing support, indicating a continued elevation of GBS organizations’ roles as strategic partners** to the business
- While other functions remained steady, procurement, supply chain / manufacturing and real estate functions are increasingly integrated in GBS scope

Proportion of FTEs in a GBS model has remained consistent over the years for the traditional GBS functions while continuing to grow for other functional areas

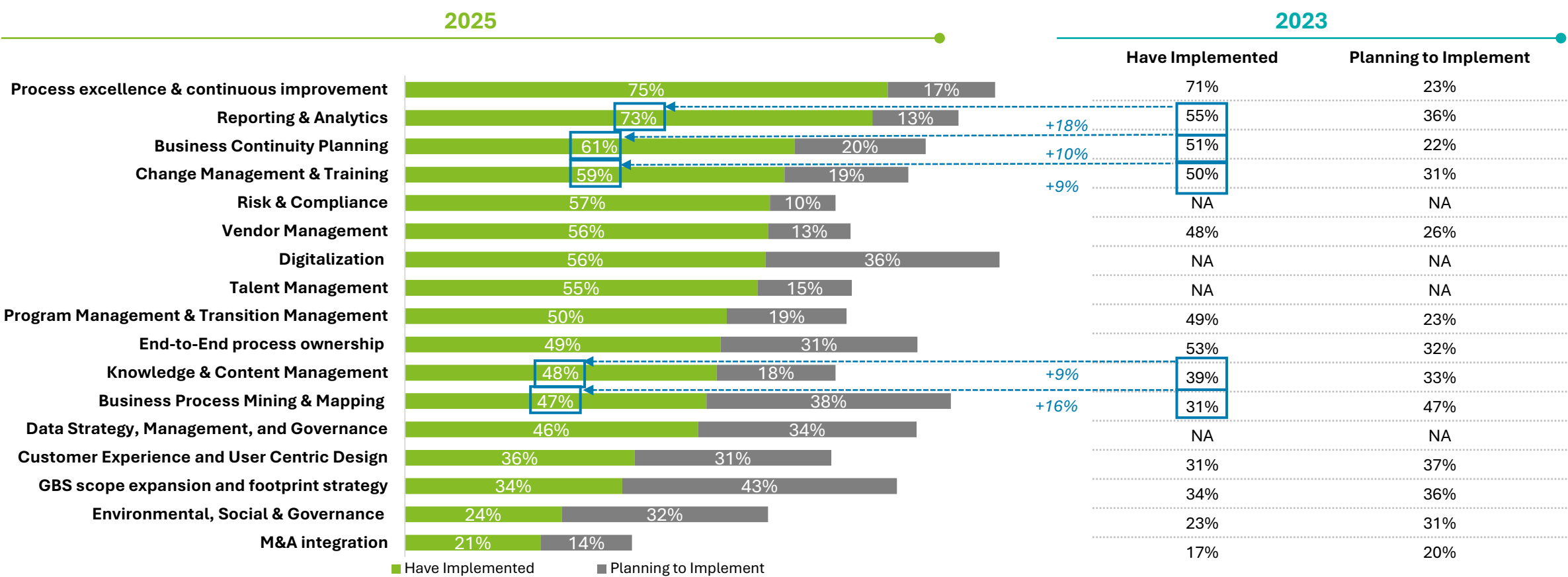


*Note - Option not available in previous Surveys.



- Over the years, the 3 traditional GBS functions - **IT, Finance, and Human Resources** have stayed consistent in utilizing GBS models to **optimize costs, gain access to talent and specialized expertise, and enhance operational efficiency**
- In addition to the traditional GBS functions, organizations are continuing to **expand functions in their GBS scope** leveraging a variety of service models. Functions with interdependencies like **sales & marketing, procurement and supply chain** are getting traction in GBS

There has been a significant uptick in key capabilities implemented in GBS organizations since 2023



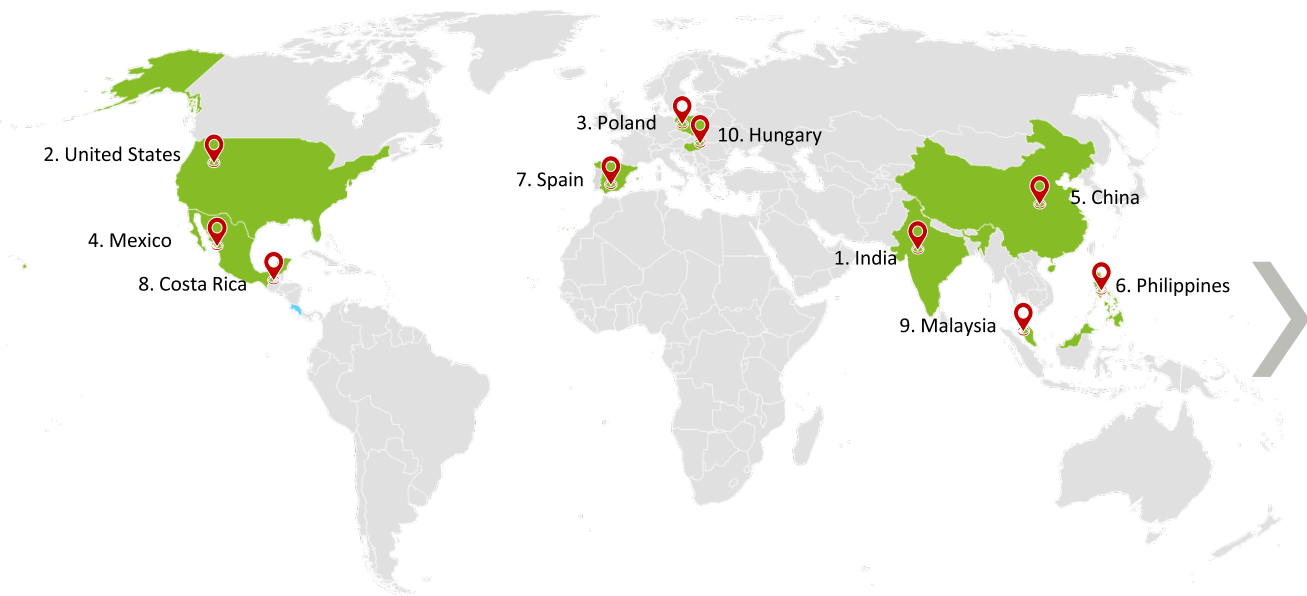
Note: Risk & Compliance, Digitalization, Talent Management and Data Strategy, Management, & Governance were not part of previous survey.



• Capabilities like Reporting & Analytics, Business Process Mining & Mapping, BCP, Change Management & Training and Knowledge & Content Management have witnessed increased implementation from GBS organizations as compared to 2023 driven by the need to enhance efficiency and stay competitive in an ever-evolving GBS landscape

India, USA and Poland have retained top location for GBS, with Portugal emerging as a potential new destination

GBS Location Preference Over the last 6 Years (2019-2025)...



Top 5 Locations by Rank

2025	 India	 USA	 Mexico	 Poland	 China
2023	 India	 Poland	 Mexico	 USA	 Malaysia
2021	 India	 USA	 Poland	 China	 Philippines
2019	 India	 USA	 Poland	 Costa Rica	 Mexico



- **India, USA and Poland** are the top 3 locations and have consistently remained on top over the years. **Hungary, Malaysia and Spain** are also popular locations that have consistently remained in the Top 10
- While **Portugal** has emerged as a location for GBS delivery and has entered the **top 10 preferred countries in 2025**, **Costa Rica** has dropped from the **list of Top 10 preferred countries in 2025** due to increased costs. Meanwhile, **Mexico** has risen to be among the **top 3 preferred** locations due to technology and talent availability, scalability, and competitive cost

GBS locations have displayed a consistent pattern over the years, with India leading the tally across all functions

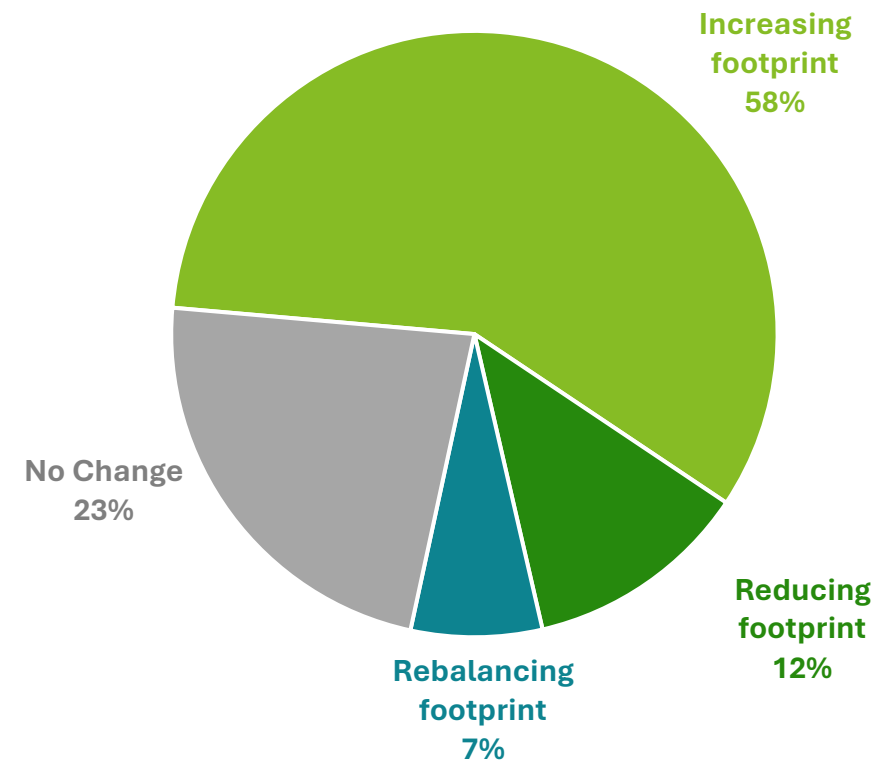
GBS Location preference by Functions based on 2025 Survey...

	Top 3 Locations by Rank		
 Finance	 India	 USA	 Mexico
 Human Resource	 India	 Mexico	 USA
 Procurement	 India	 Poland	 USA
 Information Technology	 India	 Poland	 USA
 Customer Service	 India	 Hungary	 Poland
 Supply Chain/Manufacturing	 India	 Poland	 Mexico
 Tax	 India	 Mexico	 Spain
 Corporate Services	 India	 Spain	 USA
 Sales & Marketing	 India	 Poland	 Czech Republic
 Product	 India	 Spain	 Mexico
 Legal	 India	 Spain	 Portugal
 Real Estate	 India	 Costa Rica	 Czech Republic
 R&D	 India	 Spain	 China

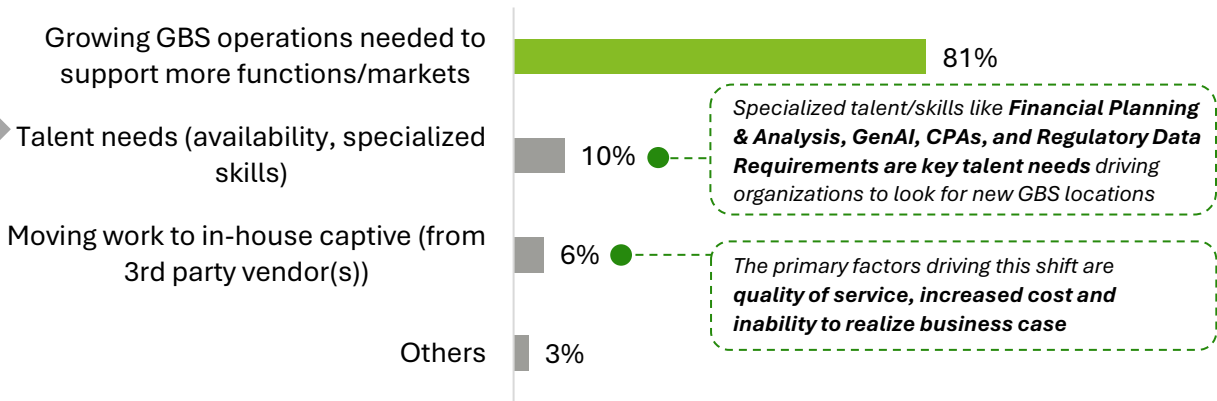
- While India continues to be the preferred location across all major functions and industries, **Spain has increased presence** in newer GBS areas like **Corporate Services, R&D, Legal etc.**
- Established hubs like **Mexico, Poland and USA** are the other preferred locations apart from India for the traditional 3 GBS functions – **Finance, HR and IT**
- Firms can source **talent across EU** which aids movement of hubs **to locations such as Spain and Portugal**
- **US** has consistently remained as a top destination for processes requiring specialized knowledge, time zone/market proximity and regulatory compliance
- **China**, which dropped out of the top 5 in 2023, has risen to become one of the top 5 locations in 2025 in industries such as **Life Sciences and Healthcare and Consumer**

50%+ GBS organizations are planning to increase their footprint driven by new functions/market needs

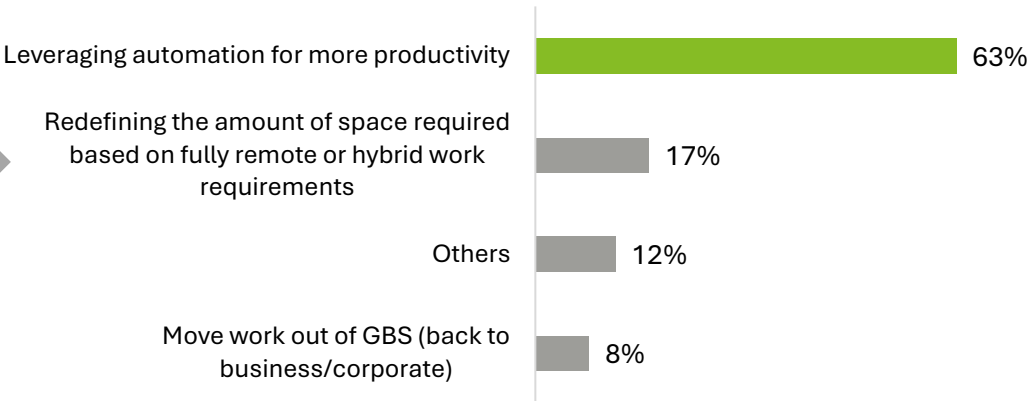
Do you have plans to refine your GBS organization's footprint within the next 3 years?



Reason for increasing GBS footprint



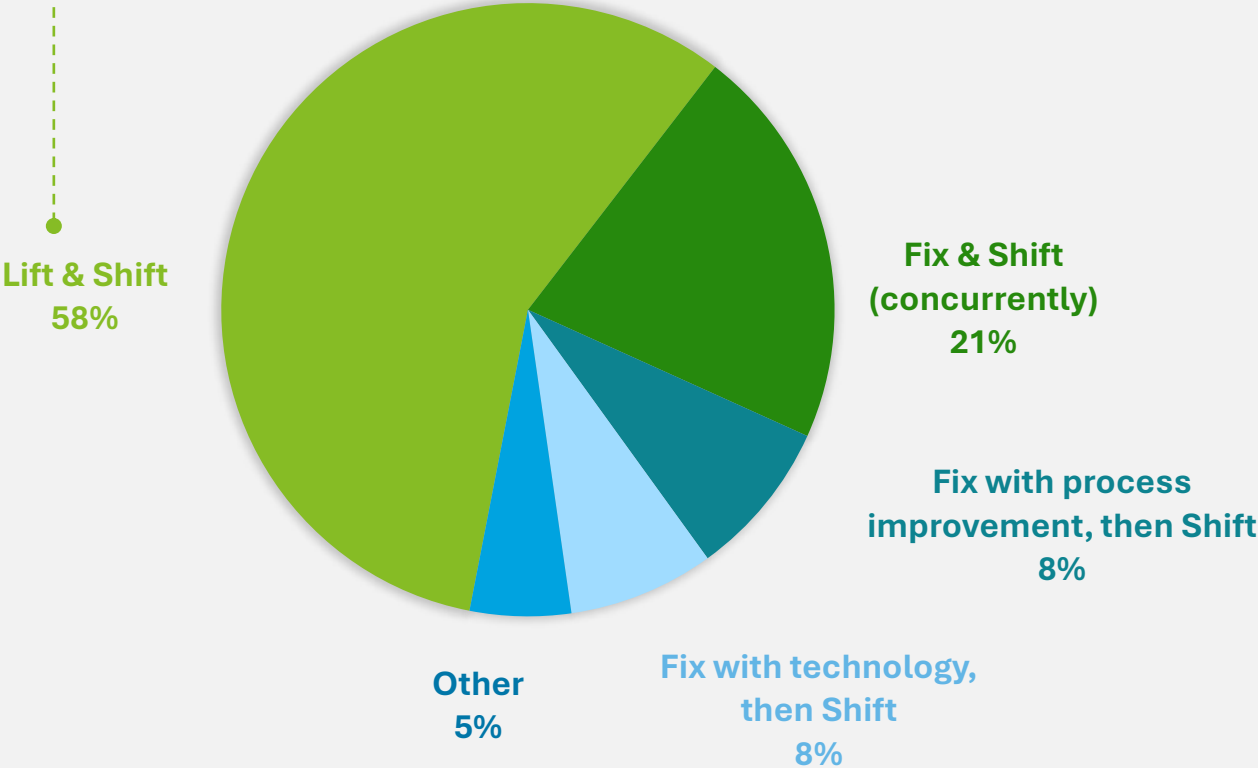
Reason for reducing GBS footprint



The GBS model is demonstrating sustainability, viability, and robust growth.

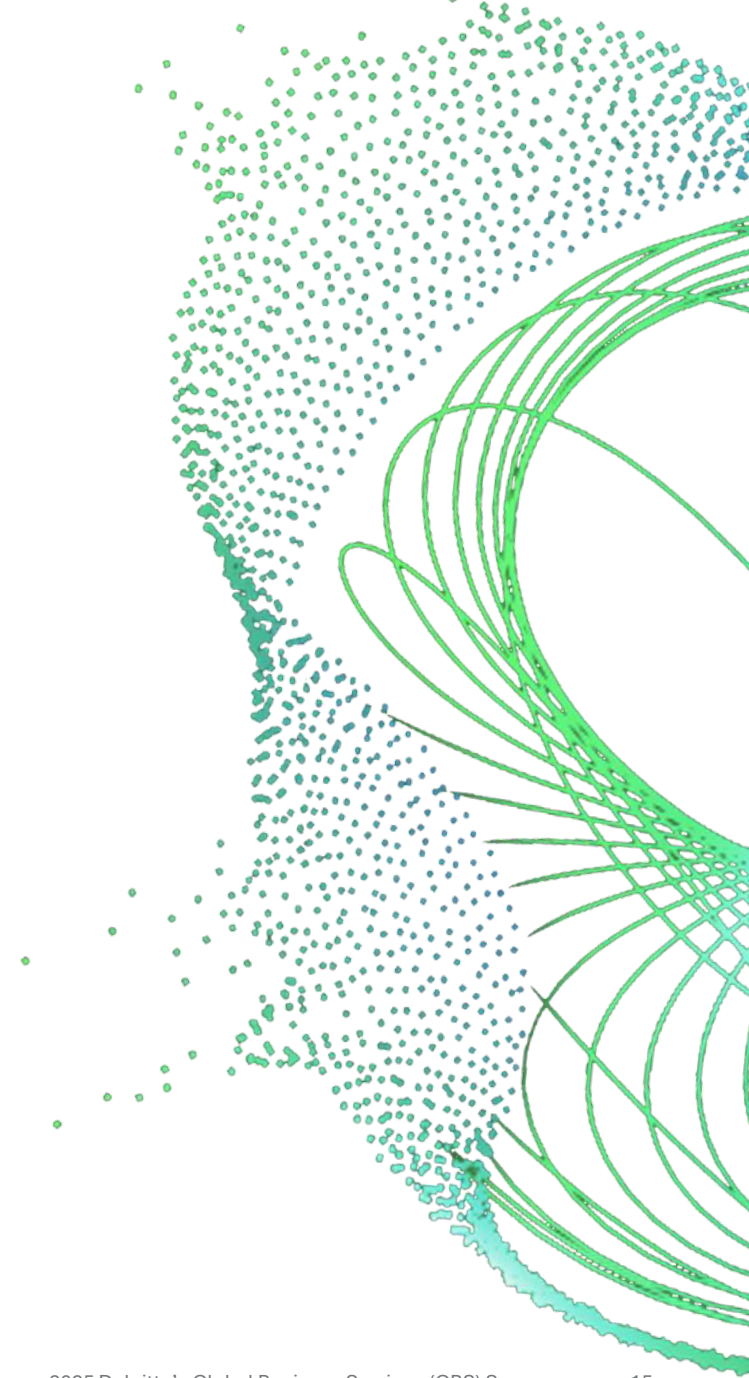
Organization adopt different strategies for moving work to GBS, with Lift & Shift as most common

- **58% of the organizations have implemented a Lift and Shift strategy** to move work to GBS organizations indicating a focus on **cost savings, streamlined processes, and scalability first**

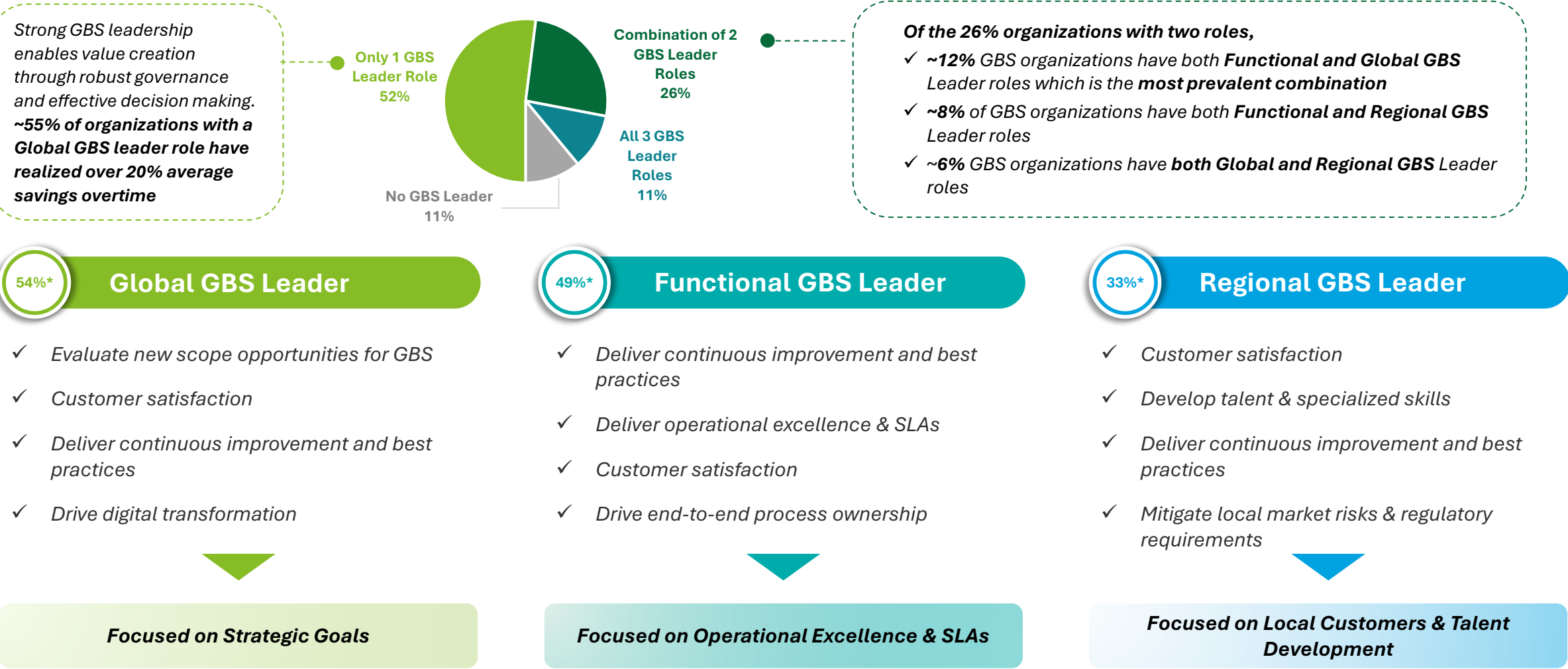


- **Simultaneous Fix and Shift Strategy** is leveraged by 21% of the organizations
- **Among organizations implementing a Fix first & then Shift strategy**, they prefer deploying digital enablers at GBS while migrating the process concurrently to accelerate standardization and transformation

Leadership & Talent



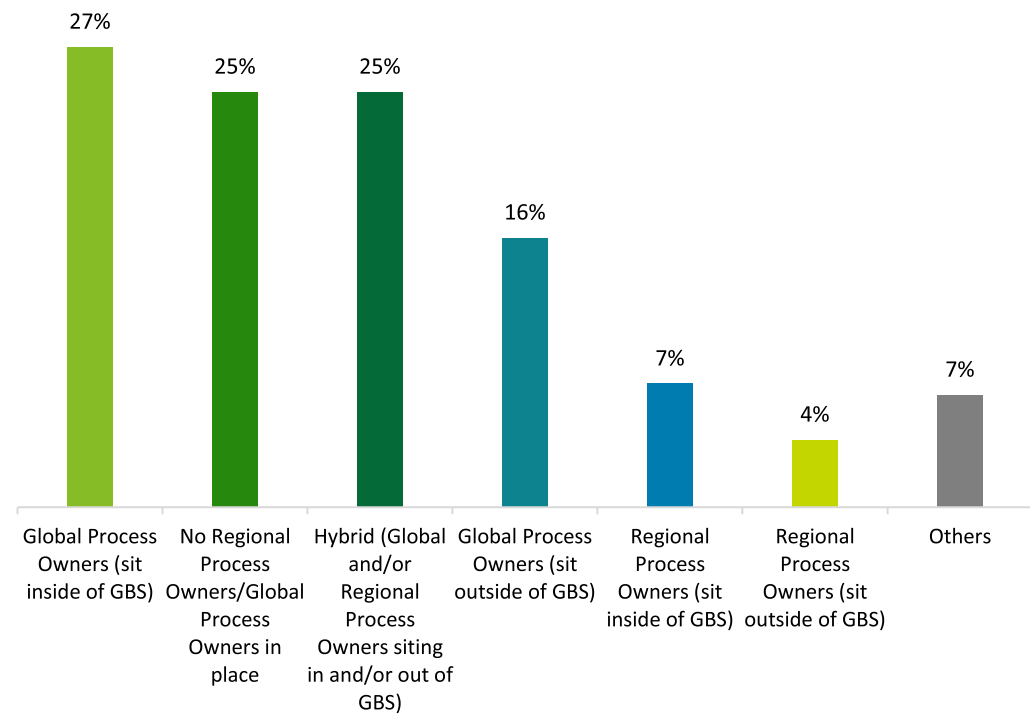
GBS Leader responsibilities differ with the global GBS leader setting strategic direction and functional and regional leaders focusing on delivering operational excellence and enhancing customer satisfaction



* Note: % represent percentage of respondents with respective GBS role (Global / Functional / Regional).
Note: Totals are >100% as the survey allowed respondents to select more than one option

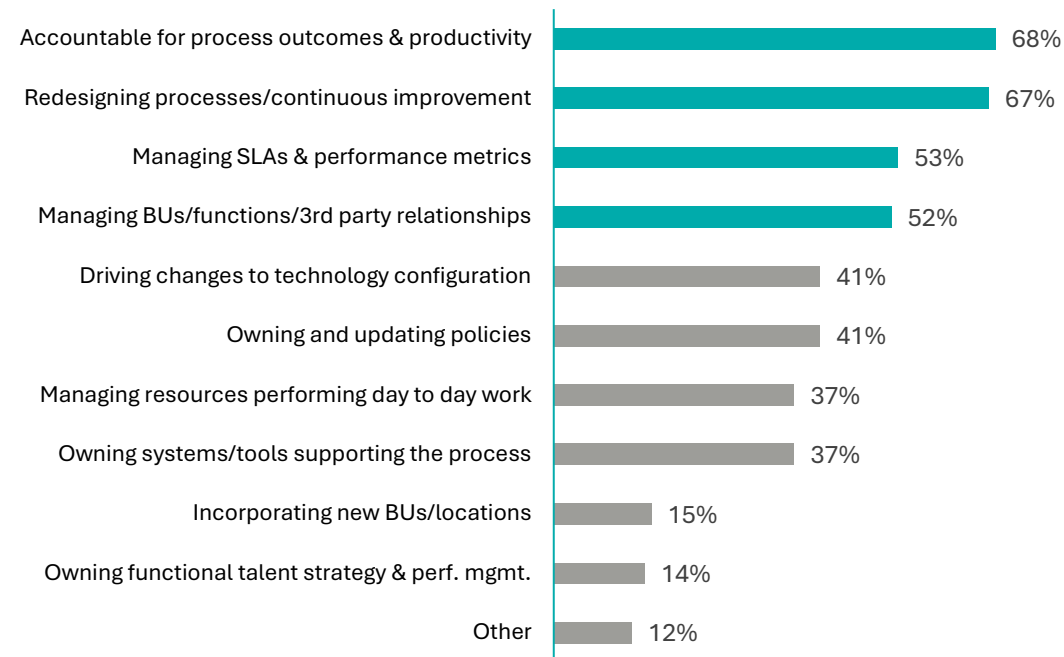
The adoption of GPOs continues to remain strong within GBS organizations, with major focus areas being process redesign, productivity improvement and SLA management

Have you adopted Regional Process Owners and/or Global Process Owners as part of your GBS organization’s governance structure?



Note: The total across the chart exceeds 100% because the survey allowed respondents to select multiple options

What are the major responsibilities of Regional Process Owners/Global Process Owners within the GBS organization?



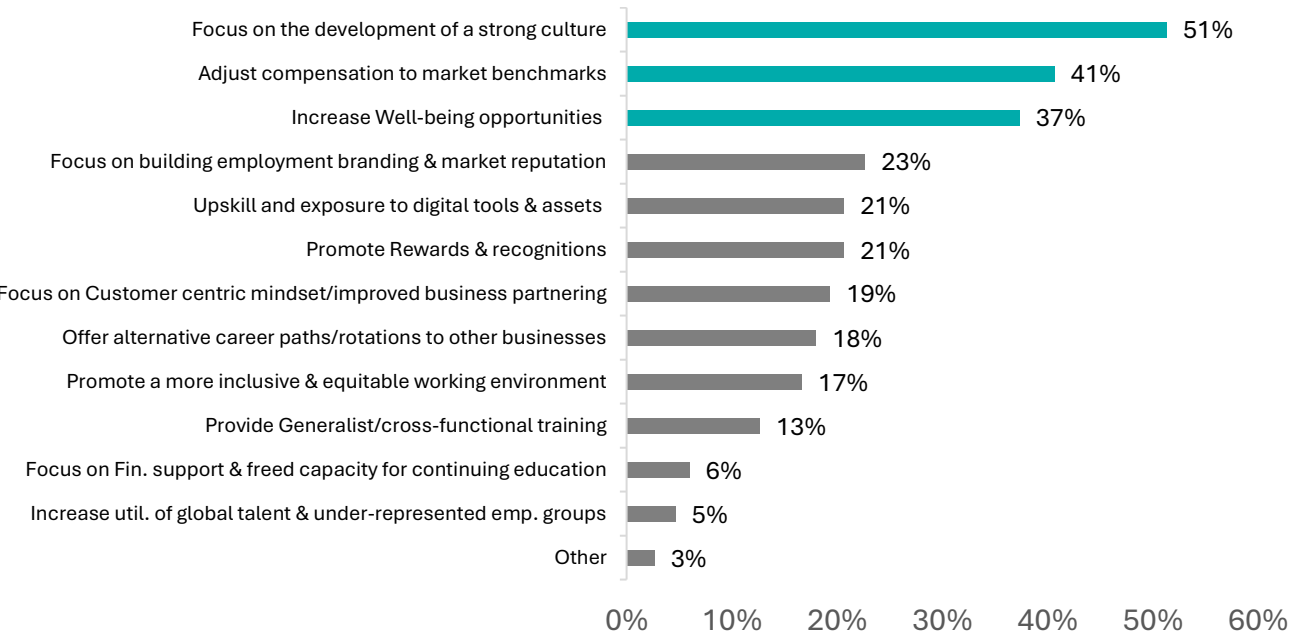
- As compared to the 2019 survey data, Global and Regional Process Owners in 2025 have prioritized and taken on key responsibilities such as accountability for process outcomes and productivity, managing SLAs, and maintaining relationships with business units, functions, and third parties. This shift highlights a strong focus on operational excellence within GBS organizations
- Organizations are setting up GPO roles as their business becomes complex and GBS model matures. Of the organizations which deploy GPOs, ~78% have a GBS organization with more than 5 years of operation and 60% have revenue of more than \$5 Bn

Skill set gap followed by attrition is a major challenge faced by GBS organizations highlighting an opportunity to upskill talent with latest tools and focus on driving a strong culture

Top 5 Talent Challenges within GBS Organization



Changes implemented to GBS organization’s talent strategy that have been successful

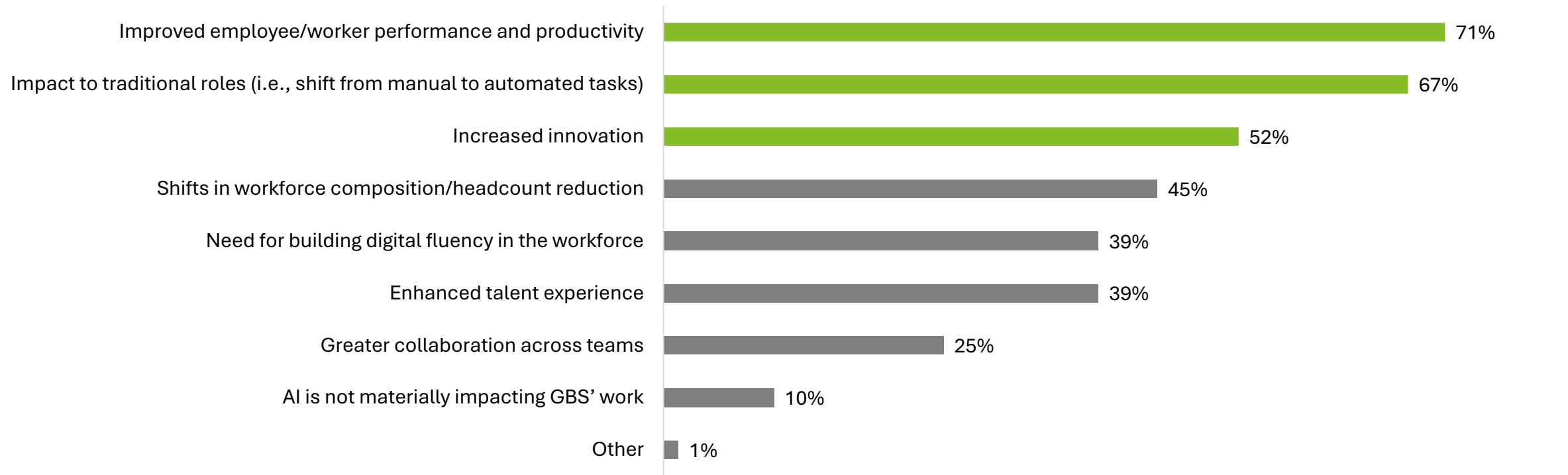


Note: The total across the chart exceeds 100% because the survey allowed respondents to select multiple options



- Skillset gaps, High turnover, and Increased labor costs continue to be among the **top talent challenges** faced by GBS organizations over the last 4 years. **Promoting a strong GBS brand** across the organization has **emerged as a key challenge** in managing talent.
- Organizations are implementing a balanced approach to mitigate talent challenges. In addition to the traditional **incentive-based strategies**, they are **focusing on developing a strong culture and well being opportunities** as talent retention strategies.

Majority organizations believe that GenAI will materially impact the GBS workforce leading to enhanced innovation & productivity and a shift away from traditional roles

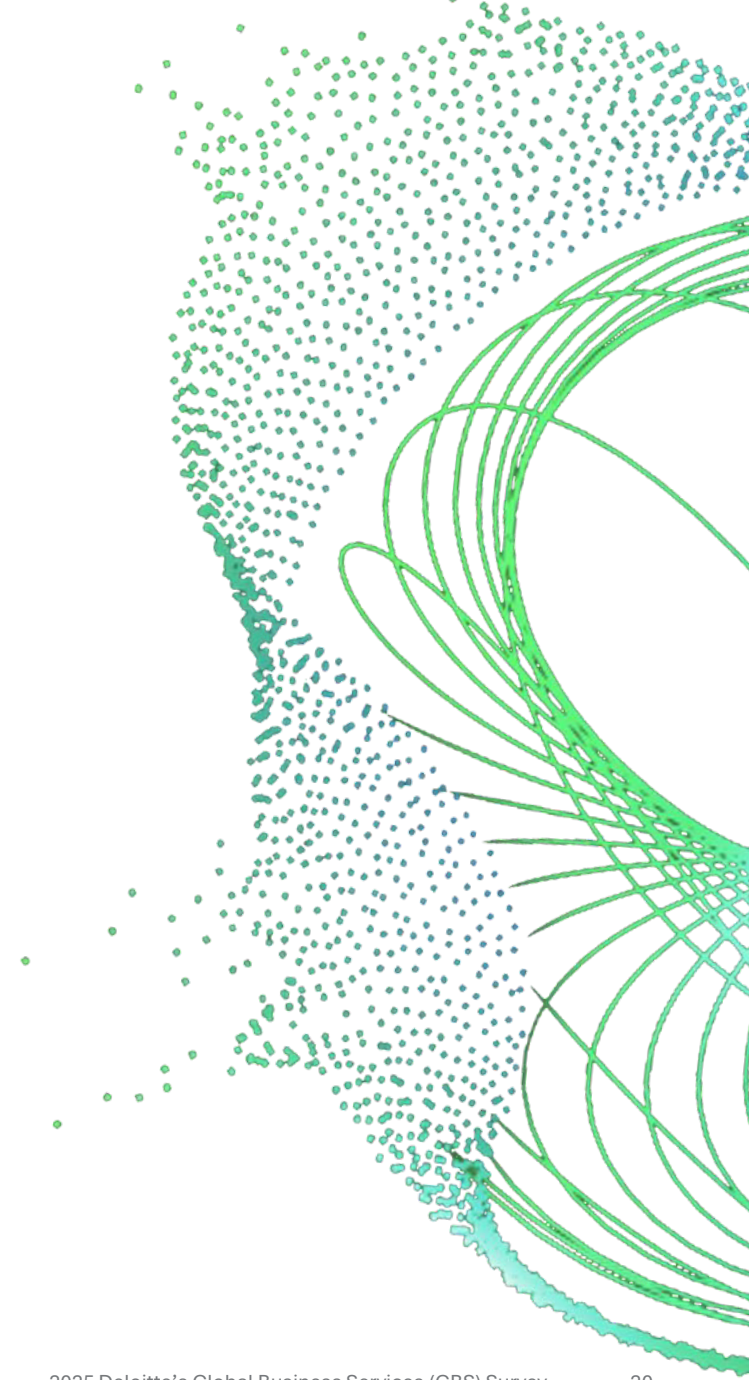


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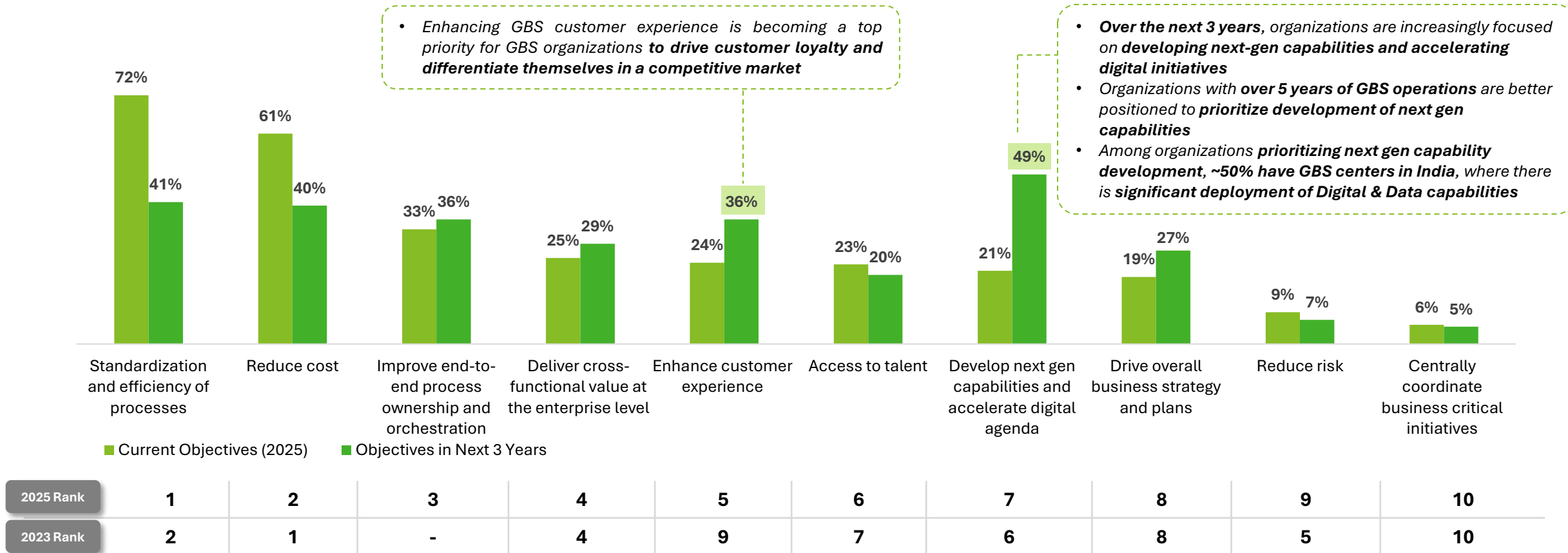


- There will be a **significant rise in demand** for skills related to **AI**, including data science, machine learning, AI ethics, and AI system management. Professionals will need to upskill or reskill to stay relevant in the evolving job market.
- Talent strategy is critical to manage AI in workforce. Organizations need to **develop new HR approach** to measure worker performance and **redefine roles and workforce composition**. ~50% organizations expect AI to bring headcount reduction/change in workforce composition.

GBS Journey & Value

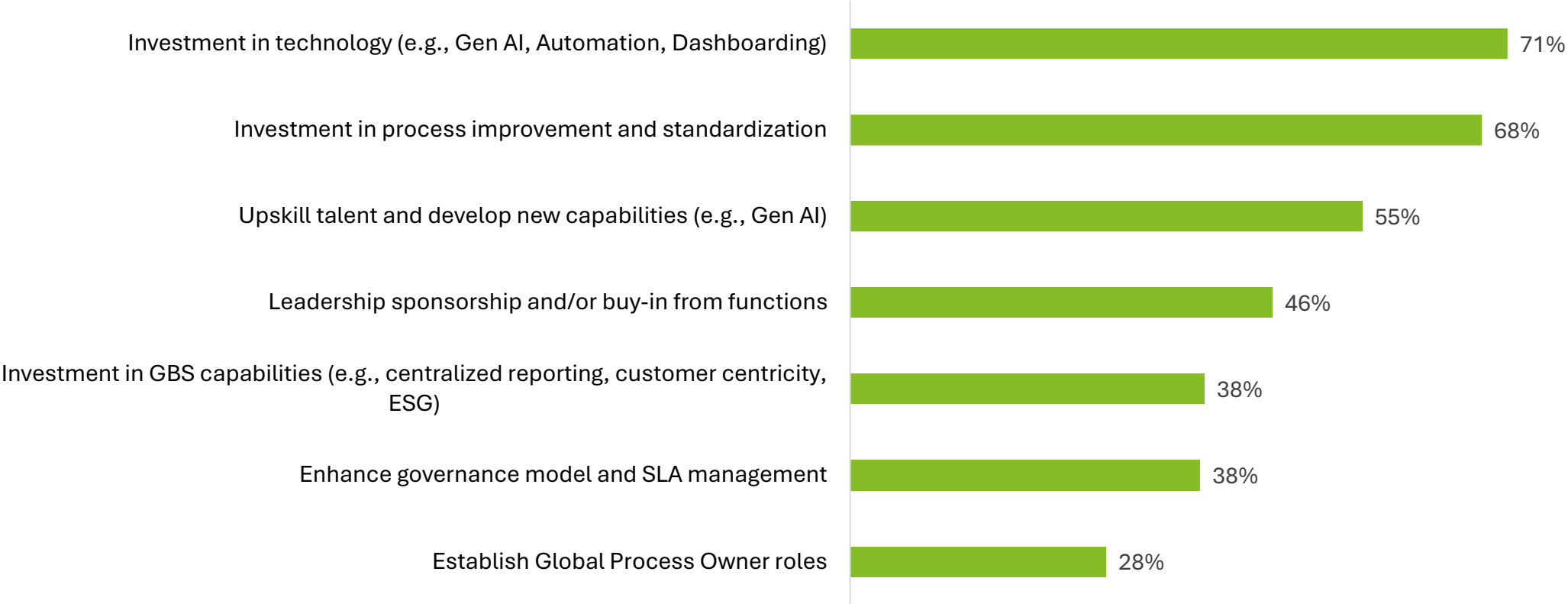


GBS focus for next 3 years: Digital capabilities have higher priority over cost and efficiency for GBS organizations



- **Standardization and efficiency of processes** is the current top priority of GBS organizations, and companies have continued to focus on it over the last 4 years
- **Reducing cost & Improving end-to-end process ownership and orchestration** are the other key focus areas and have remained immediate objectives for GBS

GBS organizations employ different enablers to achieve key objectives

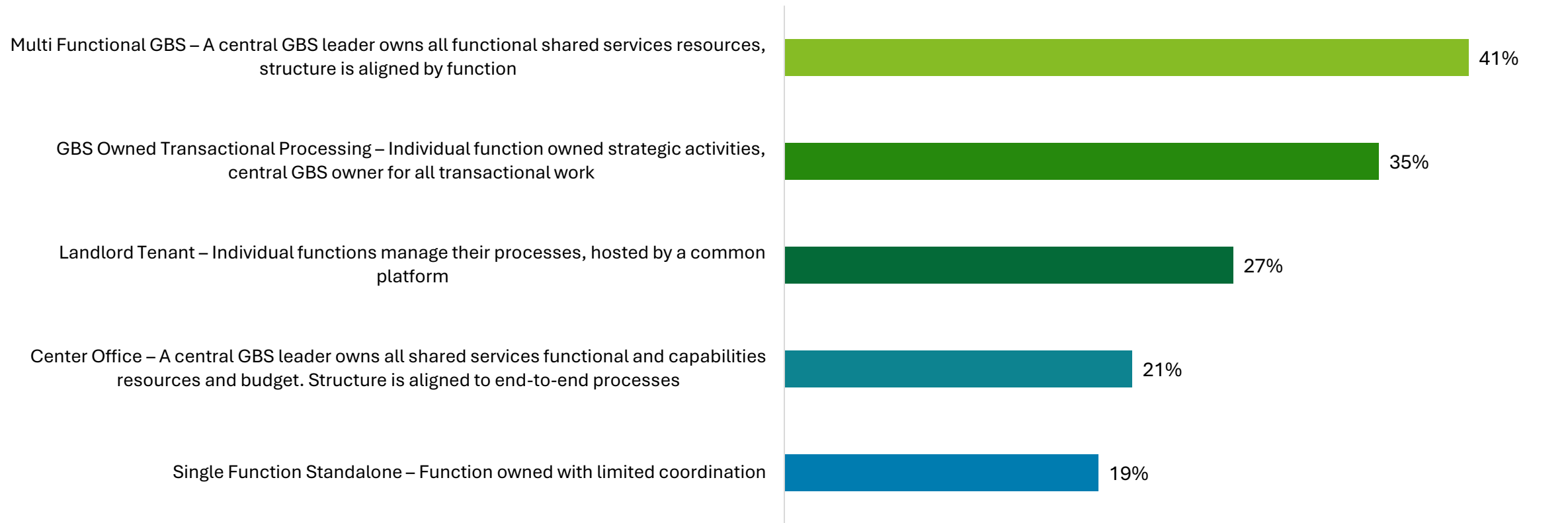


Note: Totals are >100% as the survey allowed respondents to select more than one option



- **GBS organizations across all maturity levels are prioritizing investment in process improvement and technology** (such as GenAI, automation and analytics dashboards) to achieve key objectives such as **process standardization and efficiency, cost reduction, and improved end-to-end ownership** over the next few years
- To complement the investment in technology and process improvement to drive growth, GBS organizations are focusing on upskilling talents and developing new capabilities

Which model(s) does your GBS organization deploy?



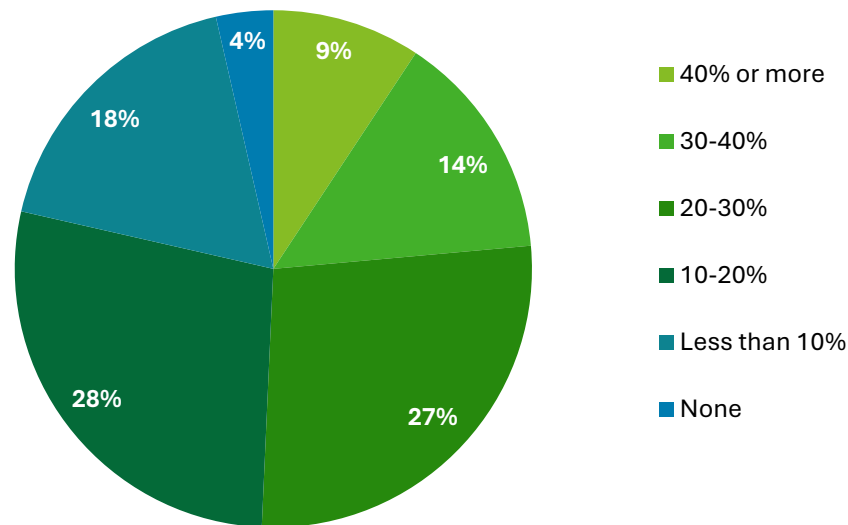
Note: The total across the chart exceeds 100% because the survey allowed respondents to select multiple options



- **Setting up a multi-functional GBS center and developing new capabilities is the preferred GBS model today**, as it achieves cost efficiencies, enhanced service delivery, continuous improvements, and scalability, **regardless of an organization's stage in its GBS journey**
- As **GBS organizations mature**, they increasingly **prefer Multi-functional and Centre Office GBS models**

~50% of organizations achieved over 20% savings from their GBS. Effective governance and digital technology is the key value driver

Average savings achieved



Average annual productivity improvement

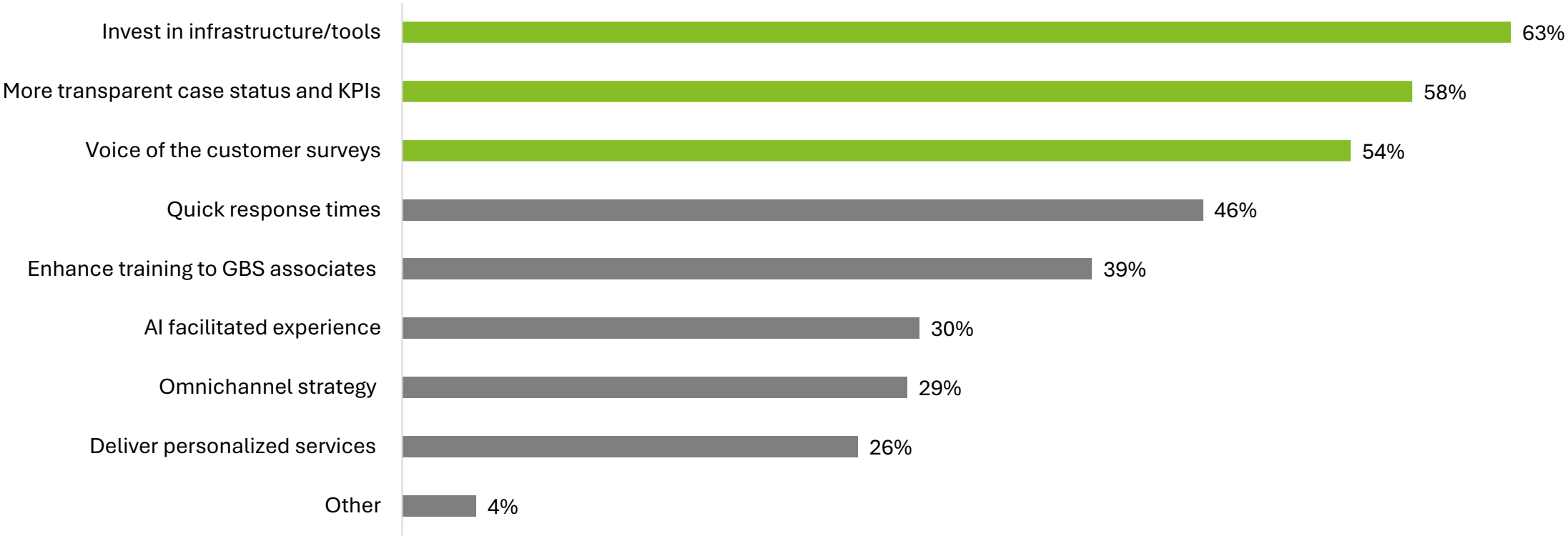
Productivity	Achieved, 2019 (%)	Achieved, 2025 (%)	Expected, Next 5 Years (%)
None	9%	6%	4%
Less than 5%	21%	22%	11%
5% - 10%	43%	46%	45%
10% - 15%	15%	18%	21%
15% or more	13%	9%	19%

Highest to Lowest



- Majority of organizations expect an average annual productivity improvement of 5-10% both post-implementation (46%) and over the next five years (45%)
- Labor arbitrage and centralization continue to drive productivity that add to the overall savings. **Digital capability and end to end process through GPO governance** is key to continue savings year-on-year

GBS organizations are improving their GBS customer experience through providing transparency and incorporating feedback enabled by innovative tools

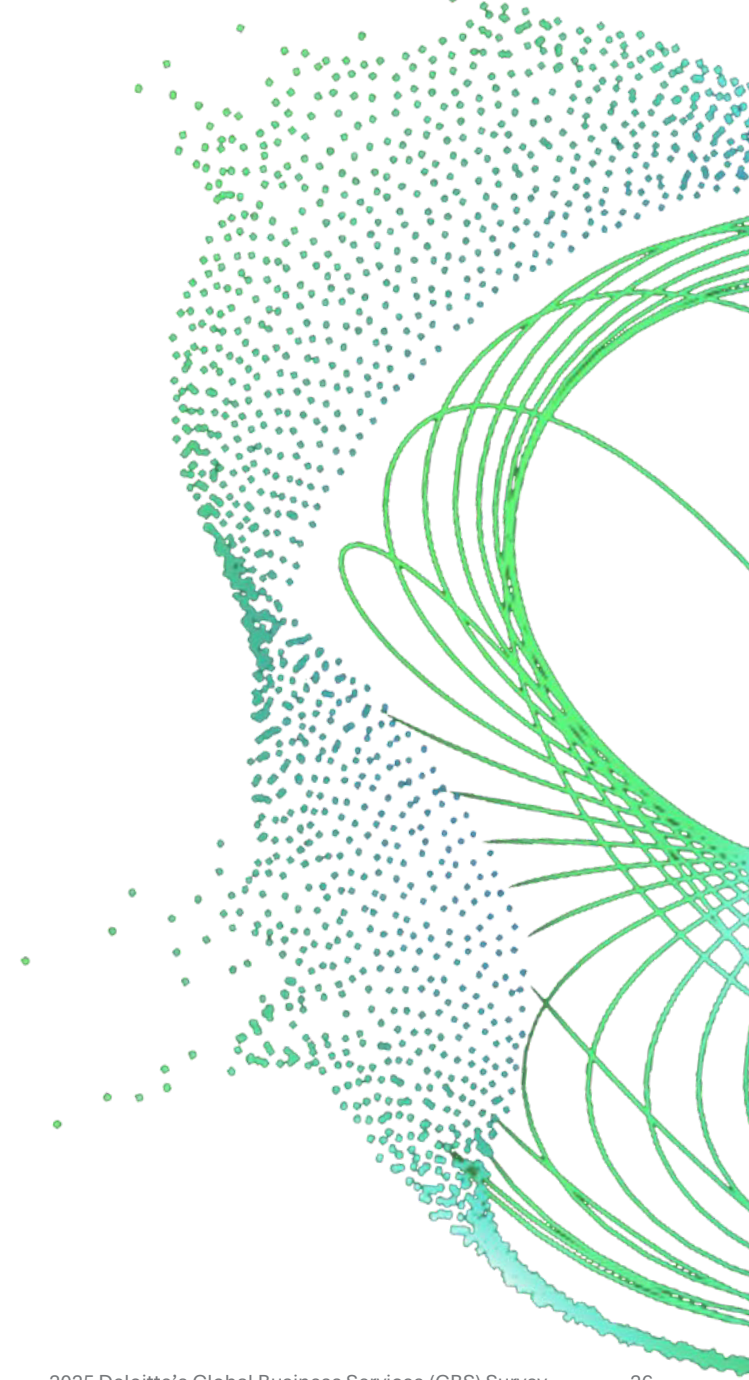


Note: The total for a particular category exceeds 100% because the survey allowed respondents to select multiple options

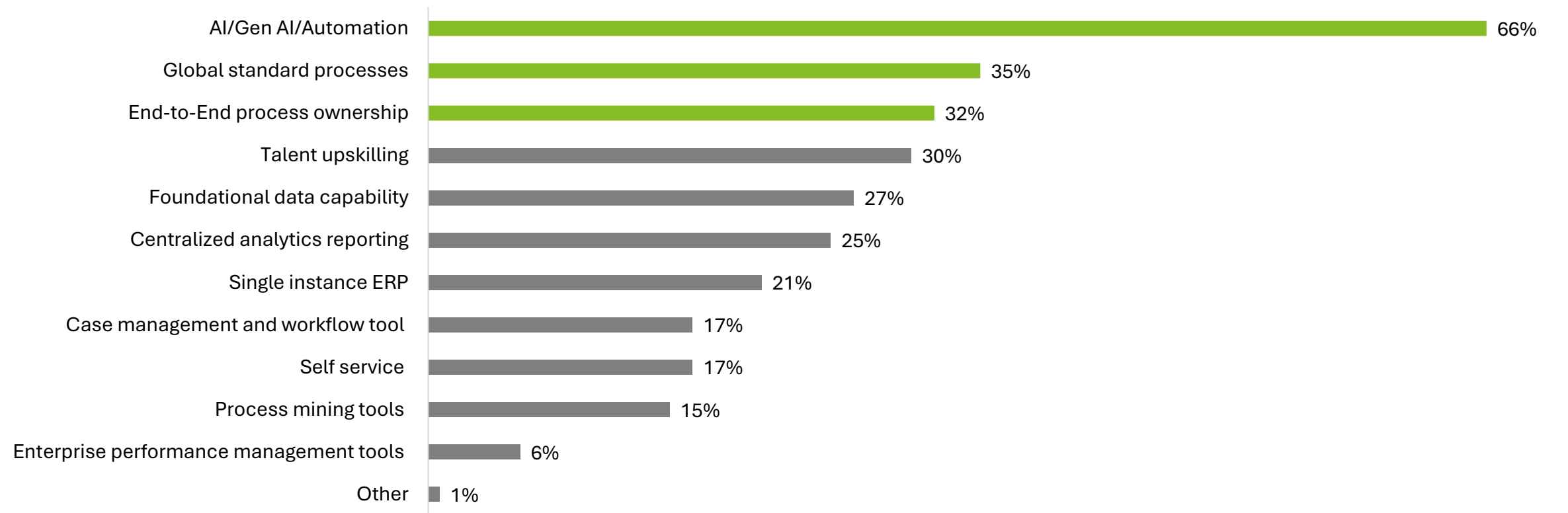


- The most effective approach to improve GBS customer experience is technology-driven and customer centric solutions that bring transparency and improve speed to resolution
- GBS organizations invest in infrastructure and tools (63%), transparent case status and KPIs (58%), and voice of the customer surveys (54%) to enhance GBS customer experience by improving service efficiency, accountability, and responsiveness. These strategies ensure that customer needs are met effectively, and feedback is continuously integrated into service improvements.

Future of Global Business Services



In the next 1-3 years, Investment in GenAI and Automation will play a key role in the growth of GBS organizations

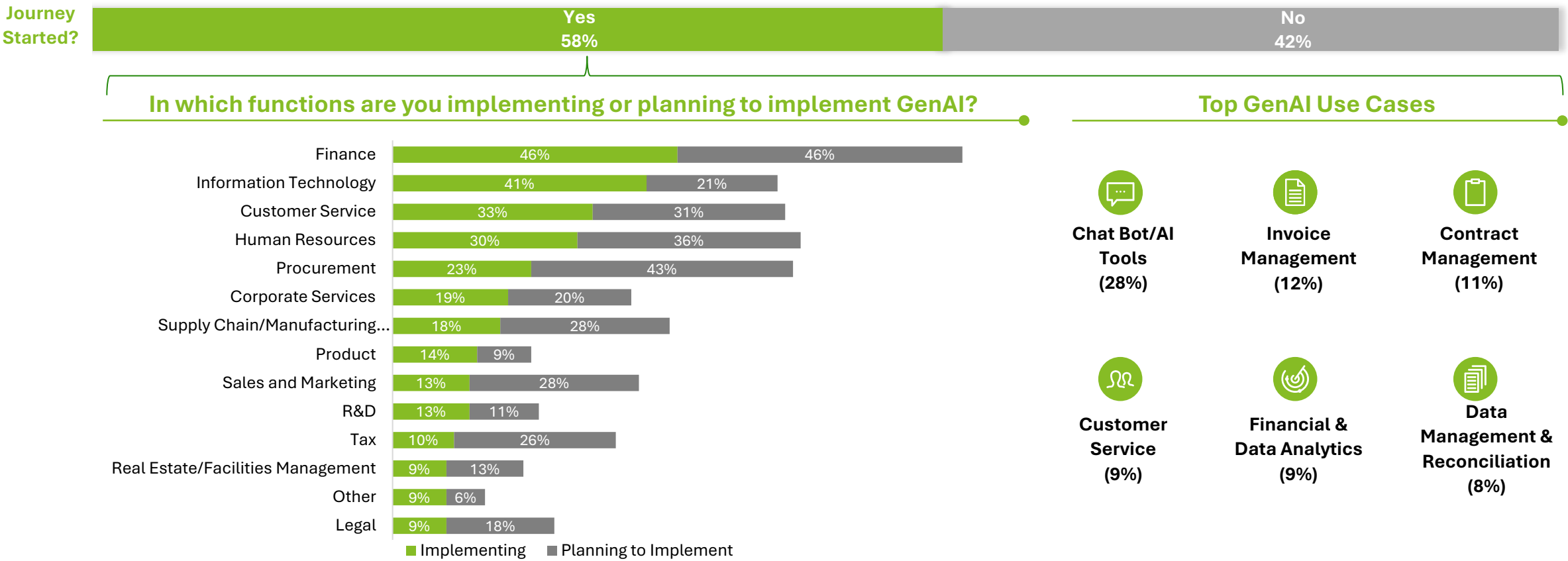


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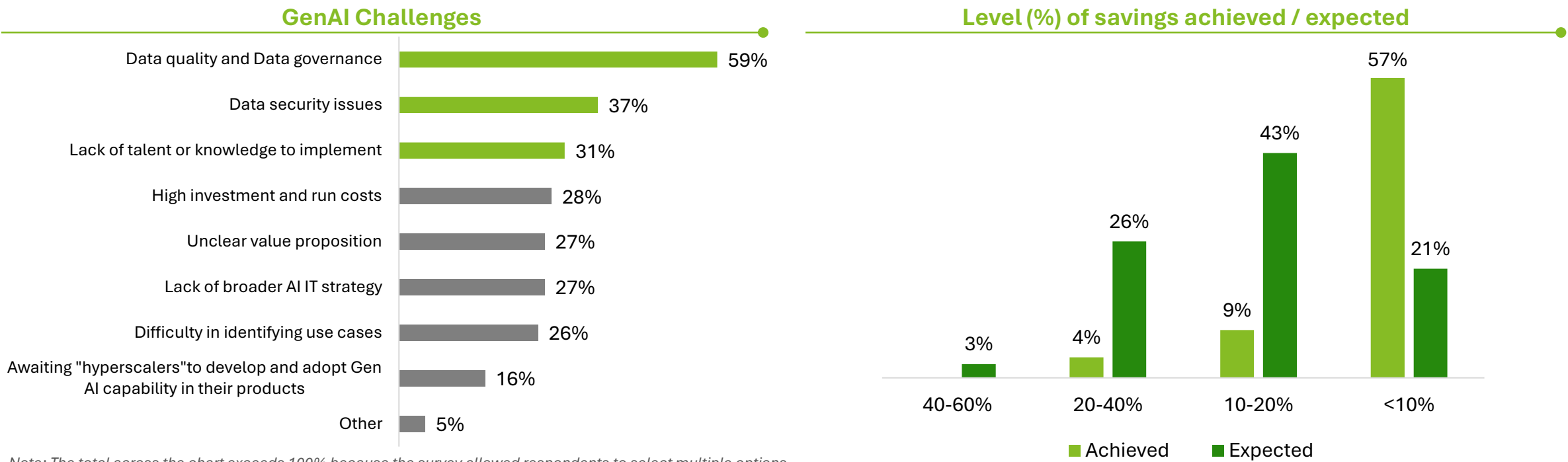


- **GenAI/Automation lead the investment race** for GBS organizations, but **global standard processes and end-to-end process ownership** are also key to unlocking the full potential of automation solutions
- **Focus on AI/Automation, standardized processes, and talent upskilling** indicates a strategic approach to **enhance productivity and efficiency through technology and skilled workforce development**

GBS Organizations are increasing the scale of GenAI adoption across functions as they continue GenAI Journey



There is a wide expectations gap in savings realization in early-stage deployment of GenAI. Most GBS achieved less than 10% savings and have indicated data and knowledge gaps are key challenges in realizing full potential



Qualitative Benefits

**Efficiency and Shortened Cycle Time**

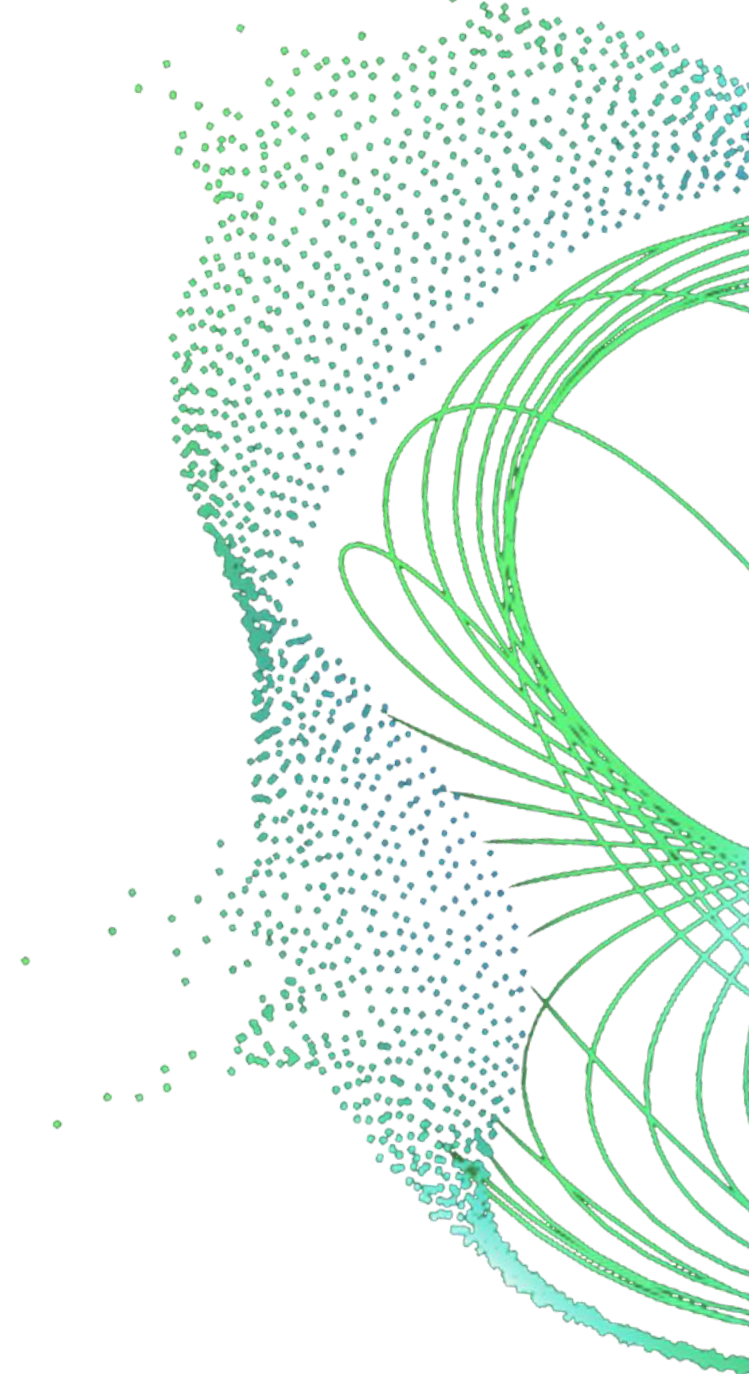
**Improved GBS customer experience**

**Increased Productivity of the Outputs**



- Lack of data capabilities (quality, governance, and security) are the main challenges in the adoption and implementation of GenAI, which has led to GBS organizations falling short of expected savings
- Organizations also encounter higher costs and inefficiencies in GenAI implementation due to the absence of a comprehensive AI strategy and unclear value propositions leading to missed savings opportunities
- Addressing these challenges will bridge the substantial gap between achieved and expected savings, significantly enhancing GenAI implementation and driving value in coming years

Contact Us



Contact us to learn more

LEAD

Sonal Bhagia (USA)

Managing Director,
Deloitte Consulting LLP
sbhagia@deloitte.com

Chau Deng (USA)

Senior Manager,
Deloitte Consulting LLP
chadeng@deloitte.com

Ankush Bhadrish (India)

Senior Manager,
Deloitte Consulting India
Private Limited
abhadrish@deloitte.com

CORE TEAM

Surabhi Sharma (USA)

Manager,
Deloitte Consulting
LLP

Zenita Subba (USA)

Manager,
Deloitte Consulting
LLP

Sam Turben (USA)

Manager,
Deloitte Consulting
LLP

Adam Kapasi (USA)

Manager,
Deloitte Consulting
LLP

Swati Chowdhury (India)

Senior Consultant,
Deloitte Consulting
India Private Limited

Bhumi Gangar (USA)

Senior Consultant,
Deloitte Consulting
LLP

Shravan H (India)

Senior Consultant,
Deloitte Consulting
India Private Limited

Breyana Brady (USA)

Senior Consultant,
Deloitte Consulting
LLP

Sakshi Lakhota (India)

Consultant,
Deloitte Consulting
India Private Limited

Raunak Pareek (India)

Consultant,
Deloitte Consulting
India Private Limited

REGIONAL LEADS

AMERICAS

Diane Ma (USA)

Principal, Deloitte Consulting LLP
dima@deloitte.com

Kort Syverson (USA)

Principal, Deloitte Consulting LLP
ksyverson@deloitte.com

Parag Saigaonkar (Canada)

Partner, Deloitte LLP
psaigaonkar@deloitte.com

EMEA

Dorthe Keilberg (Netherlands)

Partner, Deloitte
Consulting B.V.
dorkeilberg@deloitte.nl



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