ONE WORLD OUTLOOK



FROM COST CENTERS TO CORE BRAINS

The Next Evolution of Global Operating Models

A research report on how global capability centers are becoming the enterprise's operating core in the AI era

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EXECUTIVE SUMMARY

THE AUTONOMOUS ENTERPRISE IS BUILT AROUND OWNED CAPABILITY, NOT CHEAP CAPACITY

THE DILEMMA

Most AI and digital programs stall between pilot and production

On the strictest measure, only about 4 of every 33 AI proofs of concept reach production, a stall rate near 88% [1]. S&P Global found 42% of companies abandoned most AI initiatives before production in 2025, up from 17% a year earlier [3]. MIT researchers report that 95% of generative AI pilots show no measurable P&L impact [2]. Even among adopters, only 39% of firms report any enterprise EBIT impact from AI, and no more than 10% are scaling agents in any single function [6]. Definitions differ, but the direction does not.

The root causes are organizational. Data and process debt sit in fragmented systems [5], [13]. Reporting lines split "what" from "how". And a headquarters-versus-execution-hub hierarchy places decisions far from the people who build and run the systems.

THE THESIS

Leading multinationals are building federated "Core Brains"

The 20th-century labor arbitrage model optimized unit cost. It now generates a coordination tax: each extra hour of time-zone distance cuts synchronous collaboration by about 11% [12], and every hand-off slows AI from pilot to production.

Leading enterprises are replacing it with federated, AI-native capability platforms. Each "Core Brain" owns a product, platform, data domain or P&L line from end to end, holds architecture and roadmap authority, and runs context-tuned AI in core workflows. The result is a different economic unit: hubs funded as persistent product teams, measured on revenue enabled and speed to value rather than cost per seat, and led by executives with global authority. Goldman Sachs, Novartis, Sanofi, Target and Walmart illustrate the pattern in different forms (Chapters 2–4).

The shift depends on talent density, which concentrates in a few clusters. India hosts about half the world's GCCs [9] and reached about 2,117 centers, 2.36M staff and $98.4B of revenue in FY2026 [7]. Warsaw and Kraków, Manila, Singapore, Kuala Lumpur, Guadalajara, Tel Aviv, Munich and Austin supply depth in specific capabilities, time zones and languages. Yet only 15% of surveyed India GCCs own products end to end [17]. The constraint is the operating model, not the talent.

01

LABOR ARBITRAGE HAS RUN ITS COURSE; THE NEXT ADVANTAGE IS CONCENTRATED CAPABILITY

Takeaway: After three cost-driven eras, the global capability center is entering a fourth, in which its value comes from what it owns, not what it saves. Only clusters with multi-decade talent density can support that shift.

1.1 FOUR ERAS SHOW THE CENTER MOVING FROM SAVING COST TO OWNING OUTCOMES

Each era kept the assets of the last but changed the mandate, the scorecard and who decides.

The four eras of global enterprise operations

Era	Approx. period	Mandate	Primary KPI	Where decisions sit
1. Transactional back office	1990s–mid-2000s	Lift-and-shift of rules-based tasks	Cost per transaction	Headquarters
2. Shared service center	mid-2000s–2015	Consolidate functions (finance, HR, IT ops)	Cost per seat, SLA adherence	Headquarters, with local process owners
3. Digital delivery arm	2015–2023	Build software and analytics to HQ specification	Velocity, utilization	Split: HQ owns "what", center owns "how"
4. Autonomous product and AI engine ("Core Brain")	2023 onward	Own products, platforms, AI and P&L lines end to end	Outcomes: revenue enabled, time to value	Federated; the center holds global decision rights

Note: Periods are indicative and overlap; many enterprises run units in several eras at once.
Source: authors' synthesis of [7], [10], [17].

Reporting lines reflect the shift: a Deloitte study cited in the trade press found 45% of India GCC heads reported to global CXOs in 2025, up from 15% in 2020 (secondary, unverified) [35].

1.2
THE ARBITRAGE TRAP

Low unit cost hides a large coordination tax

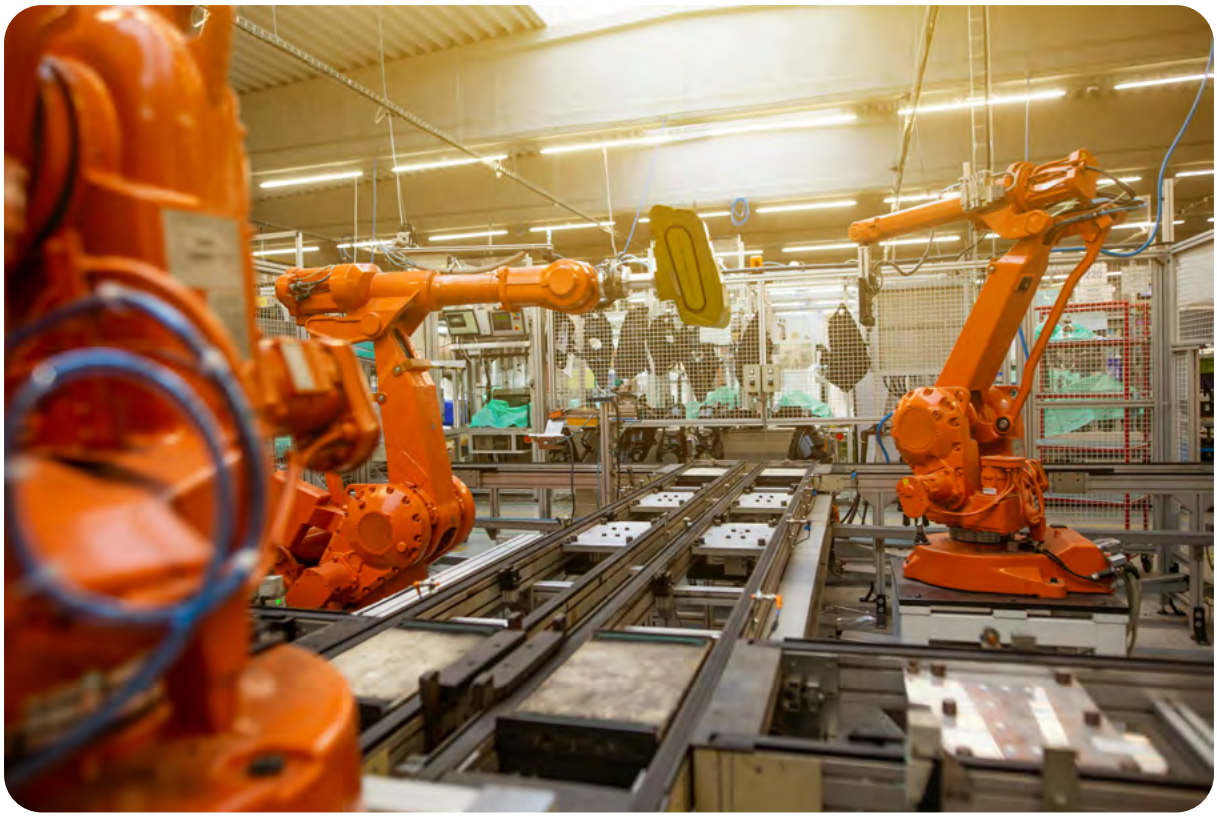
Optimizing for wage cost splits work at the wrong seams: specification in one city, execution in another, approval in a third. Every hand-off adds waiting, rework and context loss.

A study of 12,038 employees at one multinational found that each extra hour of time-zone distance cut synchronous communication by about 11% [12]. The drop was smaller for non-routine work and strong working relationships: teams that own a whole problem lose less to distance [12].

AI programs suffer the same way: most proofs of concept never reach production [1], often because data and domain owners sit elsewhere.

The cost case is also eroding. Poland's business-services sector generated about $64,300 of exports per employee in 2024 and is now shifting from headcount growth to "product sophistication" [11]. When wage gaps narrow and AI automates routine tasks, a model built only on cheaper hours loses its rationale. The Philippines shows the pressure most clearly: its IT-BPM sector reached about 1.9M workers and $40B of revenue in 2025 [71], yet hiring growth is slowing as AI automates contact-center work, and the industry body now points to banking and healthcare GCCs for growth [73], [74].

So what: an enterprise that measures its centers on cost per seat will keep the coordination tax and miss the capability dividend.



1.3 CAPABILITY PLATFORMS NEED DENSITY, AND A FEW CLUSTERS HAVE IT

A capability platform turns scattered centers into integrated units, each owning a product, platform or process end to end. That needs architects, product managers and risk specialists in one labor market, which is why density matters.

Global capability density, selected clusters (latest available year)

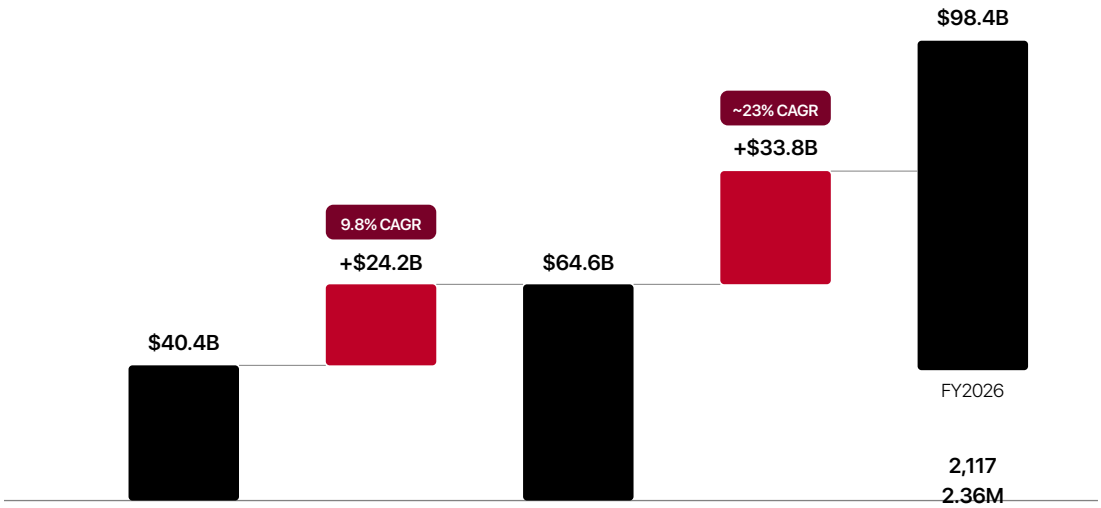
Region	Benchmark cluster	Scale indicator	Year	Source
South Asia	India (Bengaluru, Hyderabad, Pune)	2,117 GCCs, 2.36M staff, $98.4B revenue; Bengaluru tech talent >1M	FY2026; 2025	[7], [16]
Central and Eastern Europe	Poland (Warsaw, Kraków)	2,081 business-service centers, ~489K staff; Warsaw ~111.5K, Kraków ~107.8K	Q1 2025	[11], [70]
Southeast Asia	Philippines (Metro Manila, Cebu)	IT-BPM ~1.9M workers, ~$40B revenue; ~200 GCCs, ~270K staff	2025	[71], [72]
Southeast Asia	Singapore	60+ corporate AI centers of excellence	2026	[75]
Southeast Asia	Malaysia (Kuala Lumpur)	GBS revenue ~$6.5B (RM28.1B), projected	2025	[76]
Israel	Tel Aviv and national	~400K high-tech employees, 11.4% of all employees	2025	[15]
Western Europe	Munich	~250K tech professionals (city estimate, low confidence)	c. 2024	[40]
North America	Austin	~103K tech workers, ranked 5th in North America	2025	[41]
Latin America	Mexico (Guadalajara)	~92K Guadalajara tech workers (low confidence); national GCC workforce projected >250K by 2030	2025; projection	[79], [42]
Latin America	Costa Rica (San José)	~196K employees of multinationals	2025	[78]

Note: definitions differ by source; compare orders of magnitude only. Source: as listed.

India hosts roughly half of the world's GCCs: about 1,700 of some 3,200 in 2025, per Vestian [9]. And India GCC revenue rose from $64.6B in FY2024 to $98.4B in FY2026 [8],[7]. Munich, Tel Aviv and Austin offer depth in specific frontier fields, but none matches that scale for full-stack teams. Other hubs specialize rather than replicate India: Deloitte's 2025 survey ranks India, the US and Poland as leading GBS locations, with Mexico now in the top three [80].

EXHIBIT A . CHAPTER 1
India's GCC revenue rose 2.4x in seven years, and growth accelerated sharply after FY2024

India GCC r evenue, US$ billion, FY2019–FY2026



Note: FY = April to March. The FY2024 and FY2026 figures come from separate Nasscom–Zinnov editions and may not be strictly comparable; the FY2024–26 CAGR is derived. Source: Nasscom–Zinnov India GCC Landscape reports (2024, 2026), as reported by MeitY via Storyboard18 (Sep 2024), Devdiscourse (Sep 2024) and YourStory (May 2026).

Scale is not the same as ownership, however. An HFS survey of 47 India GCC leaders in 2026 found only 15% own products end to end [17]. Density is the precondition; the operating model decides whether it is used.

Implications: Locations are better ranked on talent density and decision depth than on wage rates; the test is whether the enterprise will actually hand over a whole mandate.

02

AI SCALES ONLY WHERE ONE UNIT OWNS THE DATA, THE PROCESS AND THE MODEL

Takeaway: Most AI stalls are data and ownership failures, not model failures. Enterprises that give one hub the mandate to refactor data, tune models to the domain and run them in production move from pilot to profit.

2.1
TECH AND PROCESS DEBT IS THE BINDING CONSTRAINT ON AI

Generative and agentic AI depend on clean, connected data and stable process definitions. Fragmented ERPs supply neither.

The evidence is consistent across sources:

- Gartner predicted in 2024 that at least 30% of generative AI projects would be abandoned after proof of concept by end-2025, citing poor data quality first [4].
- In February 2025 Gartner went further: through 2026, organizations will abandon 60% of AI projects that lack AI-ready data; 63% of organizations lacked, or were unsure they had, the right data practices [5].
- CIOs surveyed by McKinsey put tech debt at 20–40% of the value of their whole technology estate, and say 10–20% of new-product tech budgets is diverted to servicing it [13].

Centralized hubs are now attacking this debt with AI itself. Morgan Stanley's in-house DevGen.AI tool reviewed about 9 million lines of legacy code in its first five months of 2025, saving an estimated 280,000 developer hours[14]. It translates legacy code into plain-English specifications that engineers then rewrite, with humans in the loop [14].

So what: debt reduction is not a precursor to AI; it is the first AI use case. It belongs with the team that will run the resulting platform.

2.2
DOMAIN-GROUNDED SYSTEMS BEAT GENERIC MODELS WHEN THE CONTEXT IS PROPRIETARY

Foundation models are now a commodity input. The advantage lies in what the enterprise wraps around them: proprietary data, process rules, tools and evaluation sets that encode institutional knowledge.

In October 2024 Walmart announced Wallaby, a series of retail-specific large language models trained on decades of Walmart data, to be combined with other models for customer experiences [43]. Siemens reported in 2025 that early pilots of its Industrial Copilot for maintenance cut reactive maintenance time by about 25% on average [45]. The figure is vendor-reported.

Counter-evidence matters here. A 2023 study found GPT-4 outperformed the finance-specific BloombergGPT on almost all public financial text tasks, except named-entity recognition [44]. The lesson is not "build your own model". It is to ground a strong general model in proprietary context through retrieval, tool access and fine-tuning where tests prove it pays.

Where proprietary context pays most:

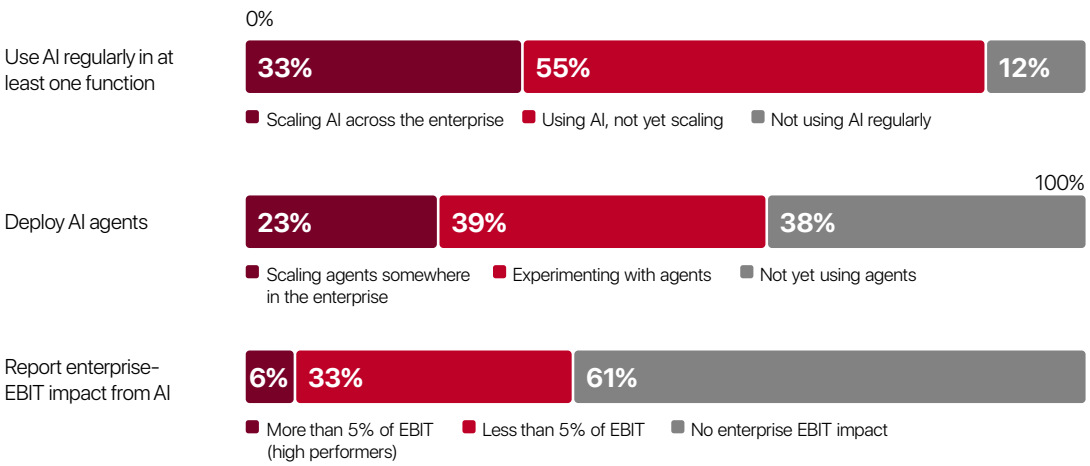
Function	Proprietary context that matters	Typical AI role
Finance	Chart of accounts, close calendars, policy exceptions	Reconciliation, close automation, variance commentary
Supply chain	Supplier terms, lead-time history, plant constraints	Demand sensing, exception handling, re-planning
R&D	Assay data, trial protocols, regulatory precedent	Protocol design, literature synthesis, simulation

Source: Authors' synthesis; use-case shares from EY's 2025 survey, which found India GCCs apply GenAI most in customer service (65%), finance (53%) and operations (49%) [36].

EY also found 58% of India GCCs investing in agentic AI in 2025 [36], but investment is not production value. McKinsey's 2025 global survey found only 39% of firms report any enterprise EBIT impact from AI, and no more than 10% are scaling agents in any single function [6].

EXHIBIT B . CHAPTER 2
AI is everywhere but scaled value is rare: only about 6% of firms attribute more than 5% of EBIT to AI

Share of surveyed organizations, %, 2025



Note: "Scaling AI across the enterprise" = about one-third of respondents. The top EBIT band is approximated by McKinsey's "AI high performers" (~6%), who attribute more than 5% of EBIT to AI; 39% report any EBIT impact, most of it below 5%. Segments are rounded and may not sum exactly. Survey of 1,993 respondents in 105 countries, Jun–Jul 2025. Source: McKinsey & Company, "The state of AI in 2025: Agents, innovation, and transformation" (Nov 2025)

2.3 CASE STUDY

Banks and life sciences concentrate AI hubs in dense STEM clusters

Global banks. Goldman Sachs' Bengaluru and Hyderabad offices hold about 9,000 professionals and form the firm's second-largest presence worldwide, after New York [18]. JPMorgan Chase employs around 55,000 people across five Indian cities and was reported in 2026 to be adding about 1,000 technology roles in cloud, cyber and AI data pipelines [37].

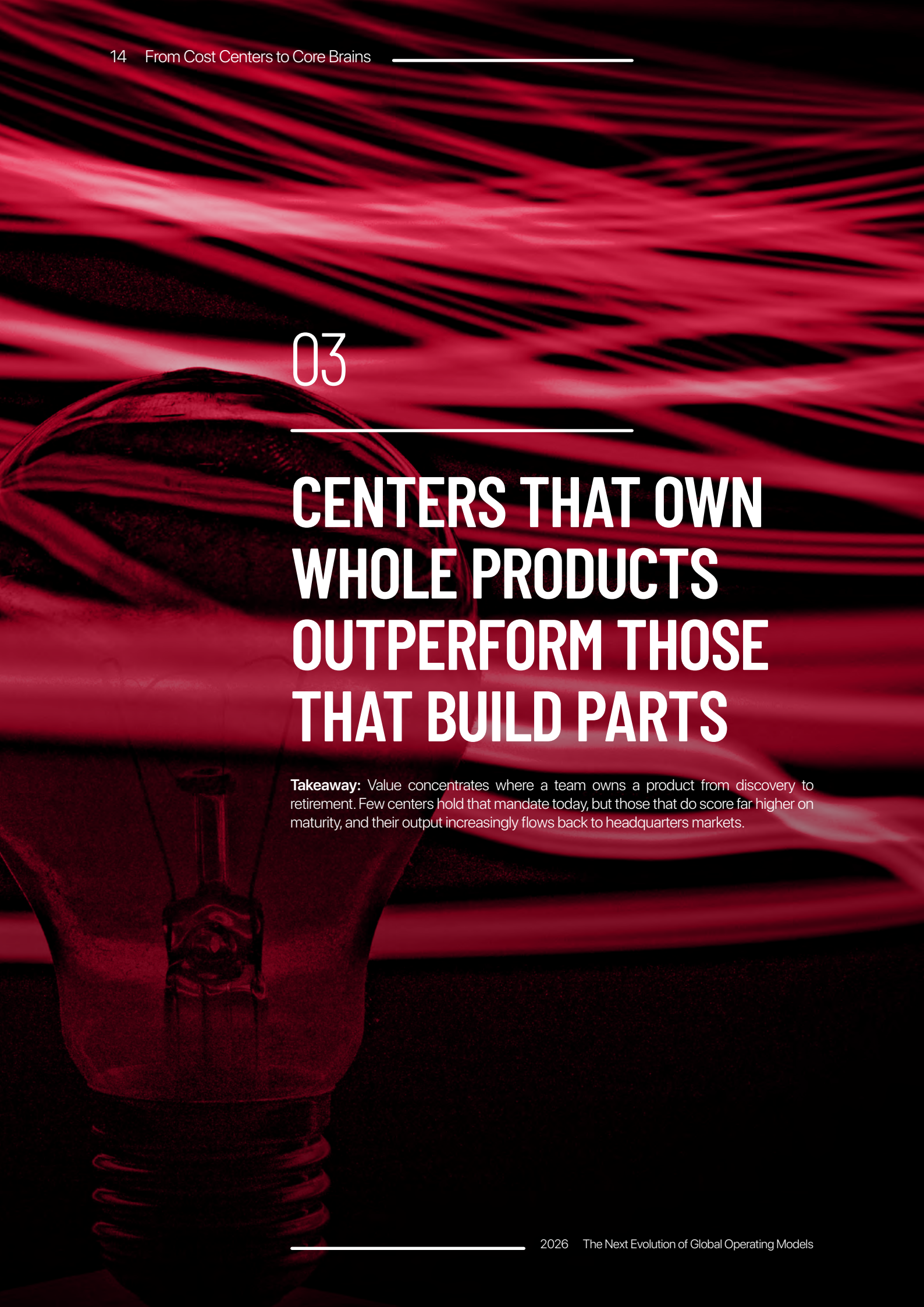
Life sciences. Novartis' Hyderabad campus employs over 9,000 people, about 11% of its global workforce, across clinical operations, biostatistics, regulatory affairs, data science and AI-driven protocol design [19]. Sanofi committed €400M (about $432M) in 2024 to make its Hyderabad hub its largest of four global hubs, and in 2026 raised its headcount target to more than 4,500 [20]. AstraZeneca's 2025 Bengaluru expansion (₹166 crore, about $19M) centralizes analytics to speed clinical trials [39].

Hubs beyond India. HSBC's Kraków technology center has engineered for the bank's global businesses since 2011, from mainframe to mobile, payments and cybersecurity [81]. Singapore hosts more than 60 corporate AI centers of excellence, including KPMG's Trusted AI Centre and Grab's AI center [75]. In the Philippines, banking leads GCC adoption [72].

Anonymized industrial case: "Company E". *This is an illustrative composite. Its benchmarks come from public disclosures of European industrials and are cited; they are not Company E's own figures.*

- **Starting point (2019):** A European industrial group ran its South Asian center as an engineering services arm. Headquarters owned IoT, digital twin and predictive maintenance architecture; the center coded to specification.
- **Action (2021–2024):** The group moved global platform ownership to the hub, including the IoT data model, twin standards and maintenance AI. Peer benchmarks show the scale this takes: Siemens reports more than 10,000 engineers and architects in Bengaluru and Pune, and its Pune center co-engineered its Digital Twin Composer with US and German teams [21].
- **Result pattern:** One architecture board, one data model and AI tuned to fleet history. Peer pilots of maintenance copilots report about 25% less reactive maintenance time [45].

Implications: AI value follows ownership. The diagnostic question is which unit owns each core data domain and model in production. If the answer is "several" or "a vendor", the enterprise has a pilot portfolio, not an AI operating model.



03

CENTERS THAT OWN WHOLE PRODUCTS OUTPERFORM THOSE THAT BUILD PARTS

Takeaway: Value concentrates where a team owns a product from discovery to retirement. Few centers hold that mandate today, but those that do score far higher on maturity, and their output increasingly flows back to headquarters markets.

3.1
FULL LIFECYCLE CHARTERS ARE RARE, AND THEY ARE WHERE THE VALUE IS

An end-to-end charter gives one distributed team the whole product: customer discovery, system architecture, build, commercial release and lifecycle management. It also gives that team the budget and the authority to say no.

Estimates of how many centers hold such charters vary by definition:

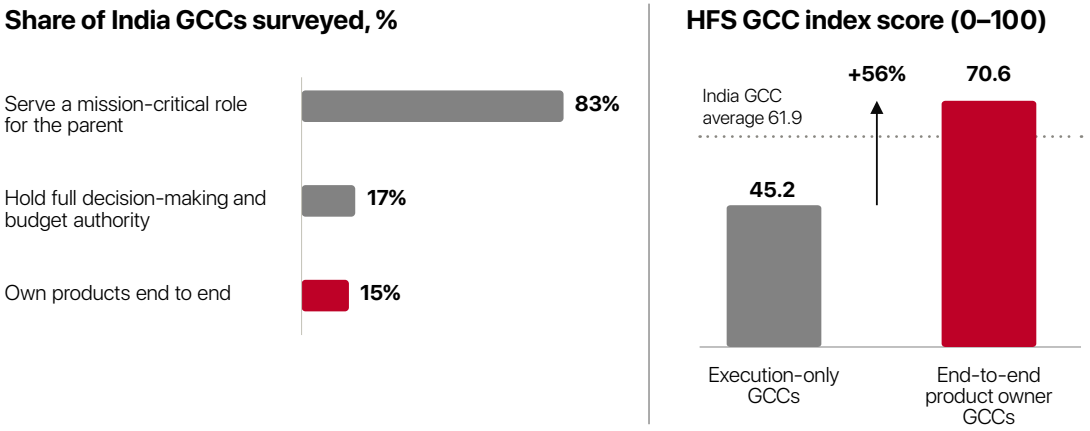
- **Narrow definition (15%)**. HFS found that only 15% of 47 surveyed India GCCs owned products end to end in 2026. Those that did score 70.6 on its maturity index, against 45.2 for execution-only centers, a gap of about 56% [17].
- **Broad definition (44%)**. Zinnov classed about 44% of India GCCs as "portfolio hubs" that own complete product lifecycles in 2025 [48].

We trust the HFS figure as the better guide to true end-to-end ownership, because its definition is stricter, but its sample is small. The real share likely sits between the two.

EXHIBIT C . CHAPTER 3

Most GCCs are mission-critical, but only about one in seven owns products end to end, and those that do score 56% higher on maturity

India GCC mandates and maturity, 2026



Note: Pulse survey of 47 GCC leaders in India, May–Jun 2026; shares are not mutually exclusive. Index scores by mandate type as reported by HFS/ANSR. Source: HFS Research and ANSR, "2026 HFS Generative GCC Index" and accompanying release (Jul 2026).

The payoff from product charters is documented outside the GCC context too. McKinsey reports that product and platform operating models can cut time to market by up to three times and reduce defects by 50–70% [32]. In a survey of more than 50 life-sciences product teams, delivery speed rose about 20% on average; one company that merged its patient-experience technology into a single product group cut time to market by 30% [31].

Exhibit 3. What a full lifecycle charter transfers

Element	Execution-only center	Full lifecycle charter
Roadmap	Receives backlog	Sets roadmap within portfolio guardrails
Architecture	Implements HQ designs	Holds architecture authority
Customer access	Indirect, via HQ	Direct discovery and research
Budget	Cost center allocation	Persistent product funding
Accountability	SLA and utilization	Adoption, revenue, reliability

Source: authors' synthesis of [17], [31], [32].

3.2 PRODUCTS BUILT FOR HIGH-VOLUME, LOW-COST MARKETS ARE BEING EXPORTED BACK

Reverse innovation is not new, but AI and digital rails make it faster.

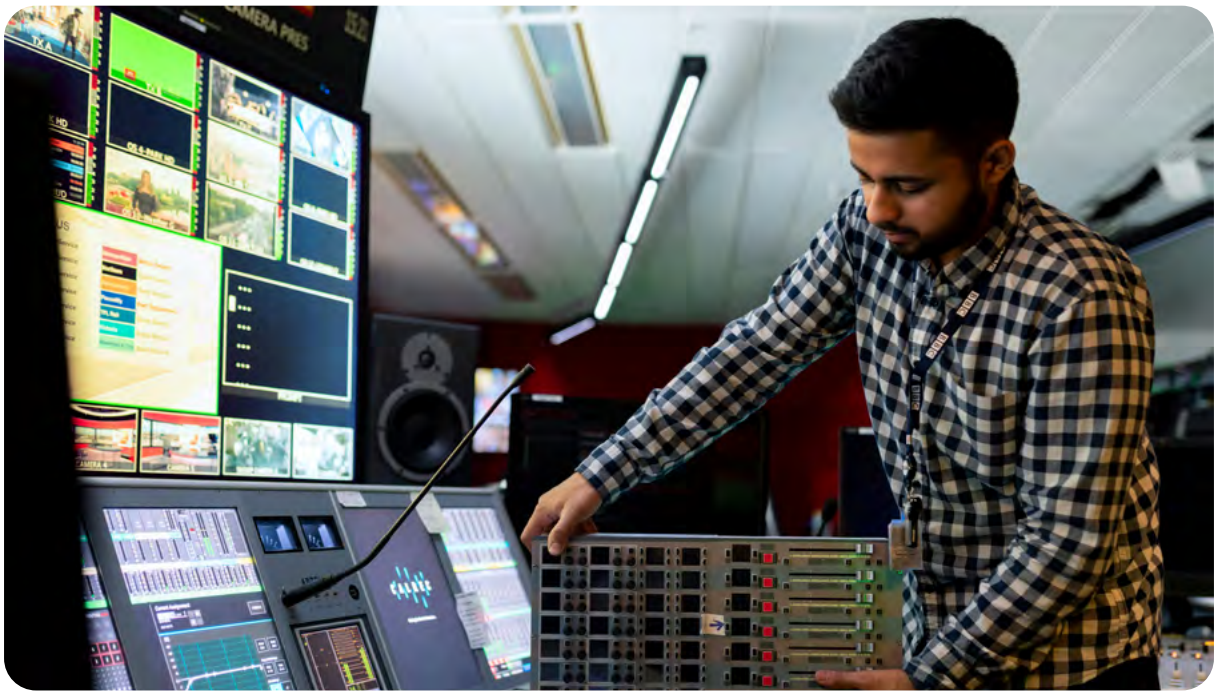
GE Healthcare (2008). Engineers in India designed the MAC 400 ECG for local clinics. It ran on batteries, used a printer adapted from bus-ticket kiosks and sold at about a third of the price of comparable imports [22]. Development cost was reported at about $500,000, against $5.4M for a conventional program [23]. The device and its successors were later sold in developed markets [22].

Google Pay (2017–2020). Google launched Tez on India's UPI rails in 2017. In 2020 it rewrote the app in Flutter as a global foundation, and its redesigned US Google Pay was based on the Tez platform [46]. UPI itself processed about 228 billion transactions worth roughly ₹300 trillion (about $3.5 trillion) in 2025 [24].

The Google case also carries a warning. The US product struggled because the US lacks a shared real-time payments rail like UPI [51]. Exported innovations travel when the underlying infrastructure travels, or when they are rebuilt for it.

Bosch (2024–25). Bosch's India GCC led end-to-end development of VivaRay, a medtech product designed for emerging markets and positioned to scale globally [50]; outcome data are not yet public.

So what: a center designing for price-sensitive, mobile-first users is a source of global product ideas, but only if the charter lets it ship them beyond its home market.



3.3
R&D LEADERSHIP IS SPREADING BEYOND WESTERN HEADQUARTERS

The titles tell the story. Global leadership roles based in India passed 6,500 in 2024 [10]; ANSR projects about 30,000 by 2030 [47]. These include global vice presidents, chief architects and global product owners who run worldwide portfolios from Bengaluru, Hyderabad or Pune.

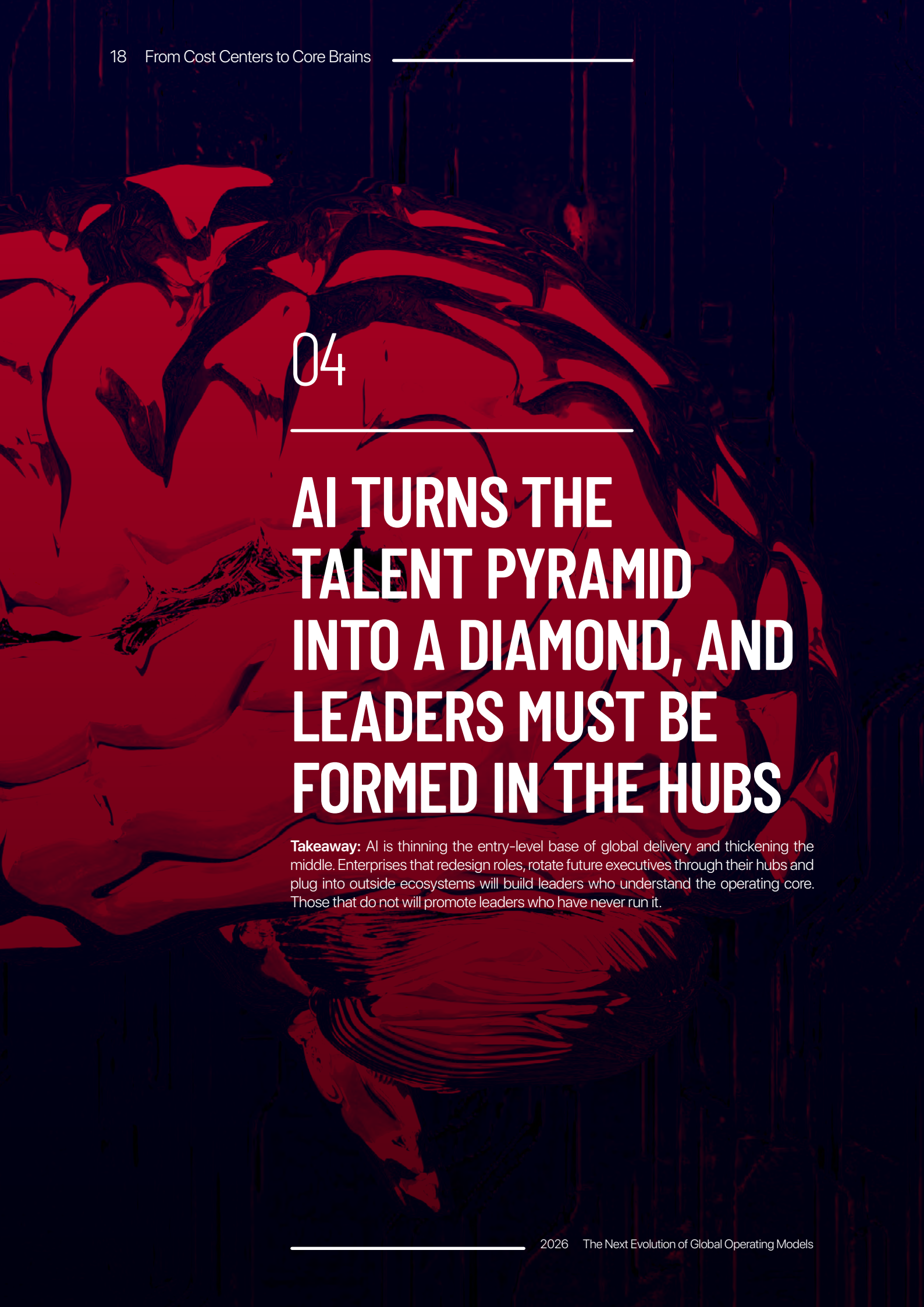
The shift is not only a Fortune 500 story. Nasscom and Zinnov counted 480+ mid-market GCCs in 2025, employing more than 210,000 people [34]. They report that mid-market firms drive nearly 60% of their end-to-end product and platform ownership from India, and that India hosts 47% of these firms' product-management talent [48].

Geography is widening as well. Tier-2 cities held about 7% of India's GCCs in 2025, up from 5% in 2019, with 170+ centers across 18 cities; tier-2 GCC hiring grew 21% in 2025, against 11% in metros [49].

The same upgrading is visible in other hubs. Poland's sector body reports a shift from employment-led growth toward operational and product sophistication [11]. Malaysia projected about $6.5B (RM28.1B) of GBS revenue for 2025, and GBS was its second-largest source of new digital jobs that year, at about 9,000 [76], [77]. Costa Rica's 2025 investment wins included applied AI and analytics operations alongside shared services [78].

Patent data understate the shift. Indian patent filings rose 11.3% to more than 90,000 in FY2024, nearly half from multinationals [25]. Yet executives report that much GCC-created IP is filed through US or European parents, so it is credited to headquarter [25].

Implications: Where products are actually designed and decided matters more than where patents are filed. An IP map that credits only headquarters will misjudge both risk and talent value. Charters that make the location of ownership explicit, including architecture and roadmap authority, address this gap.



04

AI TURNS THE TALENT PYRAMID INTO A DIAMOND, AND LEADERS MUST BE FORMED IN THE HUBS

Takeaway: AI is thinning the entry-level base of global delivery and thickening the middle. Enterprises that redesign roles, rotate future executives through their hubs and plug into outside ecosystems will build leaders who understand the operating core. Those that do not will promote leaders who have never run it.

4.1
ROUTINE ENTRY ROLES SHRINK; ARCHITECTS, STEWARDS AND PRODUCT LEADERS GROW

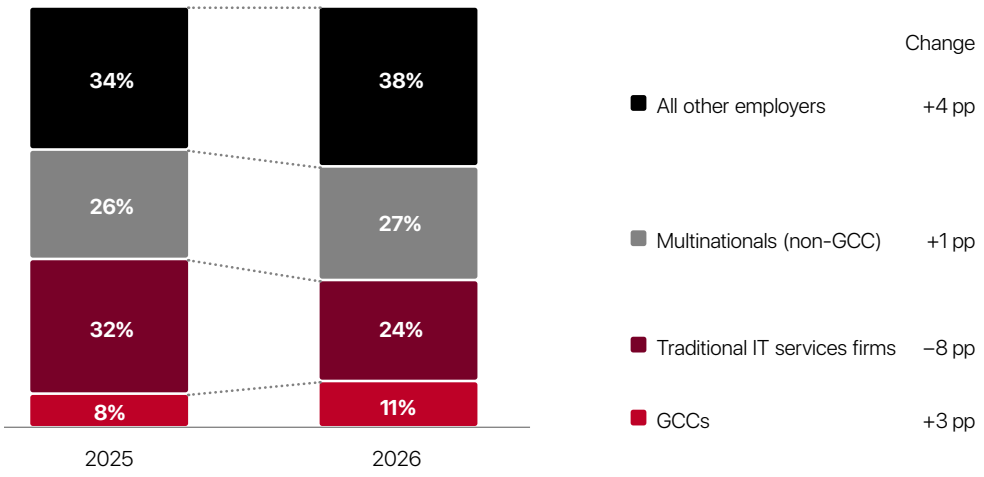
The classic delivery pyramid relied on many junior staff doing routine coding, testing and processing. Generative AI now does much of that work.

Stanford researchers found a 13% relative decline in employment for US workers aged 22–25 in the most AI-exposed occupations, such as software development and customer service, after controlling for firm-level shocks [26]. Employment grew where AI augments rather than automates work [26]. The authors caution that other factors may contribute [26].

In India, the effect is uneven. GCCs raised their share of fresher hiring from 8% to 11%, while traditional IT services firms' share fell from 32% to 24% [33]. The shift is in skill mix, not only in volume.

EXHIBIT D . CHAPTER 4
GCCs gained share of India's fresher hiring in 2026 while traditional IT services firms pulled back

Share of fresher hiring demand by employer type, India, %



Note: "All other employers" is the remainder after the three reported categories (derived). pp = percentage points. Source: foundit Insights Tracker (fit), July 2026, as reported by Business Today, "AI, GCCs and a changing job market" (6 Aug 2026).

Field evidence supports the diamond shape. In one study, a generative AI assistant raised customer-support productivity by 14% on average and by 34% for novice workers [69], narrowing the skill gap that junior roles once filled. Contact-center hubs such as Manila are most exposed to this shift [73], [74].

Demand is moving to the middle of the diamond:

- **Systems and AI architects** who design agentic workflows and integration patterns.
- **Data stewards** who own quality, lineage and access for core data domains.
- **AI risk and ethics specialists** who run model validation, bias testing and audit trails.
- **Domain-fluent product managers** who translate business outcomes into roadmaps.

The World Economic Forum's 2025 survey ranks AI and machine-learning specialists as the fastest-growing role to 2030, and AI and big data as the fastest-growing skills [52]. EY found 71% of India GCCs running reskilling programs in 2025, with attrition down from 13% in 2023 to 9% [36].

So what: the scorecard must stop rewarding headcount growth. A smaller, more senior center can deliver more.

4.2 FUTURE TECHNOLOGY LEADERS NEED A FORMATIVE ROTATION IN A CAPABILITY HUB

If the hub is where core platforms are built and run, it is where leaders learn the business's operating reality. A CIO or Chief AI Officer who has never owned a production platform at scale will struggle to govern one.

Some enterprises already treat hubs as leadership schools. Target describes its Bengaluru center, with about 5,700 staff, as a second headquarters where leaders in both India and the US manage global teams [55]. Goldman Sachs promoted 49 India-based managing directors in 2025, including 38 in Bengaluru, which had the most promotions of any office after New York and London [38].

Public evidence of CIOs and CTOs whose careers ran through a GCC rotation is still thin; we found no systematic data set. The recommendation below is therefore our judgment, not an established finding:

- Make a 2–3 year hub leadership role a stated requirement for global CIO, CTO and CAIO succession slates.
- Reverse the flow: send hub leaders to headquarters P&L roles, so rotation runs both ways.
- Track the share of top-200 roles held by leaders with hub experience as a governance metric.

4.3
HUB ECOSYSTEMS ADD PIPELINE SCALE AND OUTSIDE INNOVATION

Talent supply favors a few markets. Exhibit 4 compares graduate pipelines; definitions vary, so the ranges are wide.

Exhibit 4. STEM and engineering graduate pipelines (annual, latest available)

Country	STEM graduates per year	Engineering bachelor's per year	Basis
China	~3.6M–5M	~1.5M	Mixed sources, 2016–2025
India	~2.5M–3M	~850K	AISHE 2021–22 and press estimates
United States	~0.8M	~140K	Press estimates

Note: estimates are indicative and not strictly comparable. Source: [28].

Quality and reskilling velocity matter as much as volume. India scored 2.5 on Stanford's AI skill-penetration index for 2015–2024, close to the US at 2.6, and contributed 19.9% of global AI projects on GitHub [27]. The counter-signal is retention: coverage of Stanford's 2026 index reports India had the largest net outflow of AI talent in 2025 [56].

Multinationals are tapping ecosystems beyond their own payroll:

- **Academic labs.** IIT Madras Research Park hosted 95 industrial R&D centers and 59 startups among 192 clients as of March 2026 [53]. Caterpillar joined IIT Madras as a Global University Partner in August 2025 [54].
- **Digital public infrastructure.** Open rails such as UPI (Chapter 3) let hubs test products on population-scale systems before taking them global.
- **Startups.** Hubs act as scouts and integrators, piloting deep-tech startups inside the enterprise before global procurement commits.

Implications: Talent strategy should be set at the hub-network level, with explicit targets for role mix, rotation and ecosystem partnerships. Retention of senior AI talent, not graduate supply, is the binding risk.

05

GOVERNANCE MUST MEASURE OUTCOMES AND HOLD UP UNDER DIVERGING REGULATION

Takeaway: A Core Brain cannot be run on a cost-per-seat scorecard or a single-jurisdiction compliance model. Governance requires outcome metrics, a federated data architecture that absorbs regulatory divergence, and round-the-clock command functions that turn time zones into coverage.

5.1 INPUT METRICS SHOULD GIVE WAY TO VALUE-CREATION SCORECARDS

Most centers are still governed as capacity. HFS observes that headcount remains the unit of value in most GCCs, utilization stands in for performance, and budgets and chargebacks rest on FTE counts [57]. Yet 92% of GCC leaders surveyed by EY in 2025 said their centers now contribute well beyond cost arbitrage [36]. The scorecard has not caught up with the mandate.

The same lag appears in the wider market. AlixPartners found only 4 of 65 software companies had fully adopted outcome-based pricing; more than half of the rest still priced mainly per seat [58]. Shifting to outcomes is slow even where incentives favor it.

Exhibit 5. From input metrics to outcome metrics

Dimension	Legacy SLA metric	Value-creation metric
Scale	Headcount, seats filled	Revenue enabled per product team
Efficiency	Utilization rate, cost per FTE	Cost per outcome (per release, per claim, per close)
Speed	Tickets closed, sprint velocity	Idea-to-production lead time, speed to value
Innovation	Ideas logged	Share of roadmap owned; products shipped to new markets
Risk	SLA breaches	Automated control coverage; audit findings closed

Source: authors' framework, drawing on [36], [57].

So what: CFOs should fund and review hubs on two or three outcome metrics per mandate, and keep cost per FTE only as a hygiene check.

5.2 A HUB-AND-SPOKE DATA MODEL ABSORBS REGULATORY DIVERGENCE

AI and data rules are diverging, not converging:

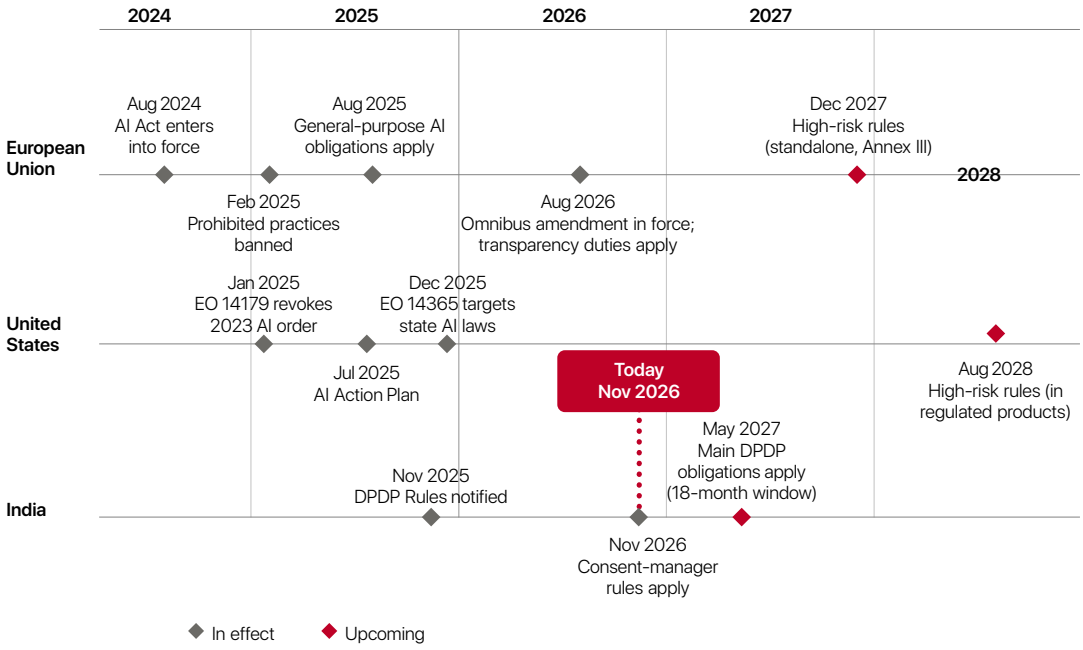
- **EU.** AI Act prohibitions have applied since February 2025. Under a provisional agreement of May 2026, high-risk obligations move to December 2027 for standalone systems and August 2028 for embedded ones, while transparency duties still start in August 2026 [29].
- **US.** Executive Order 14179 (January 2025) revoked the 2023 AI order. A December 2025 order set up a federal task force to challenge state AI laws, though preemption still needs litigation, agency action or Congress [59].
- **India.** The DPDP Rules, notified in November 2025, give most obligations an 18-month runway to May 2027 [30].

A federated model handles this. The hub owns shared assets: the model registry, evaluation suites, data contracts and control library. Spokes hold data that must stay in-country and apply local rules. Multi-city hubs also reduce single-site risk from outages or geopolitical shocks. In practice this means one model inventory and one evaluation standard worldwide, with jurisdiction-specific controls switched on by spoke, so a rule change in Brussels or Delhi alters configuration, not architecture.

EXHIBIT E . CHAPTER 5

AI and data rules are diverging by jurisdiction, and the heaviest EU and India obligations land in 2027–28

Key regulatory milestones for global hub data and AI operations, 2024–2028



Note: EU dates reflect Regulation (EU) 2026/1744 (the "Digital Omnibus on AI"), in force 27 Jul 2026. US executive orders do not by themselves preempt state law. Source: Hogan Lovells (May 2026); White & Case and Addleshaw Goddard (Jul 2026); Lawfare (Dec 2025); AZB & Partners (Nov 2025); authors' synthesis.

5.3
ROUND-THE-CLOCK COMMAND CENTERS TURN TIME ZONES INTO COVERAGE

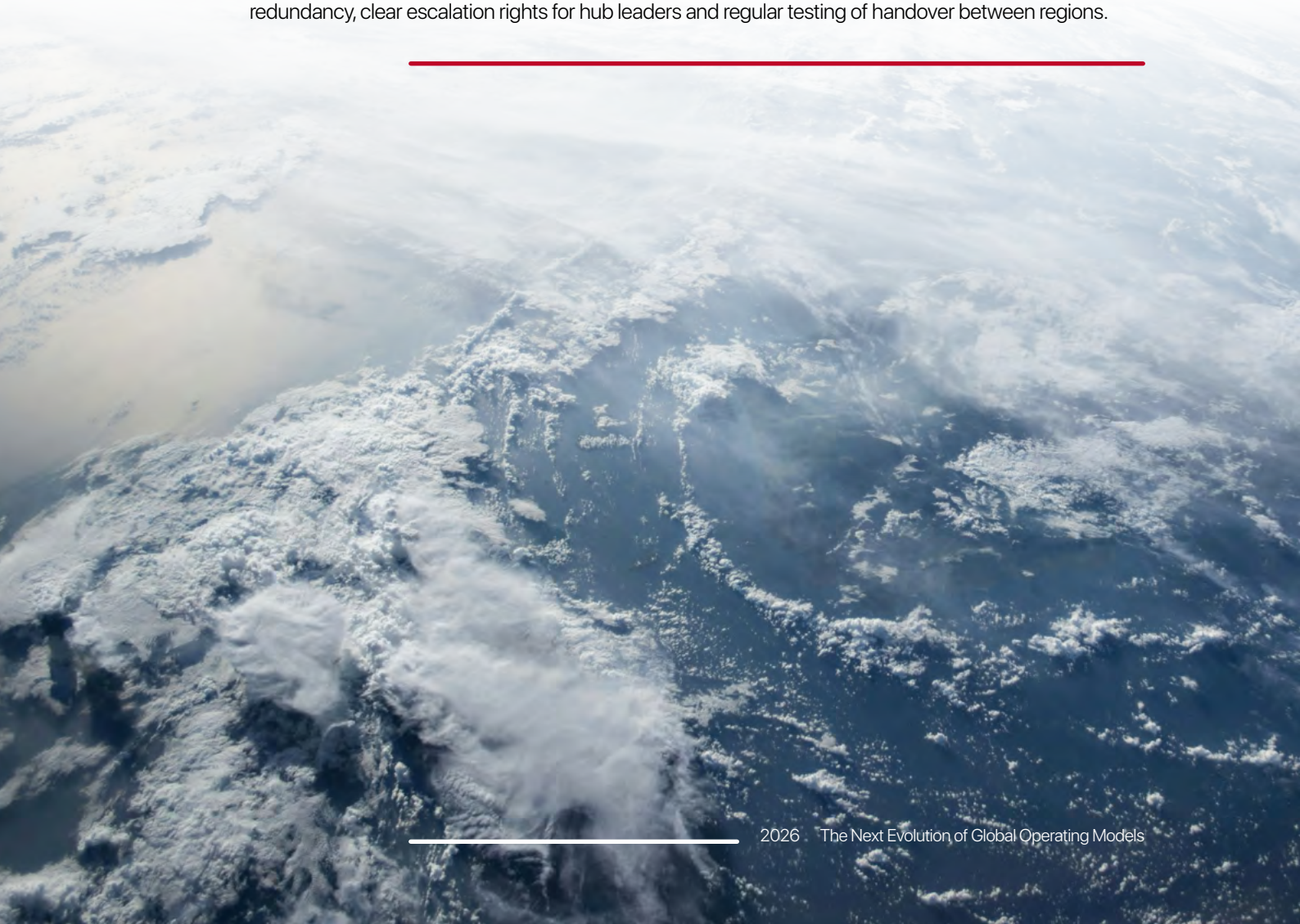
Time zones tax collaboration, as Chapter 1 showed, but they are an asset for monitoring and response. A follow-the-sun design hands live work, not half-finished tasks, between regions.

Cybersecurity leads. NTT DATA opened four AI-powered cyber defense centers in Bengaluru, Hyderabad, Noida and Mumbai in 2025, with capacity for more than 800 analysts serving global clients 24/7 [60]. US health system Providence runs a 24/7 Cyber Defense Center in Hyderabad that combines its security operations, network operations and Mission Control functions with US teams [61].

A multi-hub network extends that coverage. Nearshore hubs in Guadalajara and San José share US working hours, Warsaw and Kraków cover European hours, and Manila, Kuala Lumpur and Singapore cover Asia-Pacific, handing work to Indian hubs across the 24-hour cycle. Costa Rica alone counted about 196,000 employees of multinationals in 2025 [78].

Finance follows. ACCA's 2025 study finds India GCC finance roles shifting toward FP&A, data analytics and compliance, with roles such as "CFO, GCC India" and finance transformation heads emerging [62]. That makes hubs a natural home for global close dashboards, continuous controls monitoring and automated audit evidence.

I**mplications:** The command center is best treated as critical infrastructure, which implies multi-site redundancy, clear escalation rights for hub leaders and regular testing of handover between regions.



06

A 24-MONTH ROADMAP CAN MOVE A CENTER FROM DELIVERY ARM TO CORE BRAIN

Takeaway: The shift is a sequence of governance decisions, not a technology program. Diagnose honestly, reset charters and funding first, then scale talent and integrate P&L. Each phase ends at a verifiable gate.



6.1
MOST CENTERS SIT AT STAGE 2 OR 3 OF A FOUR-STAGE MATURITY PATH

Exhibit 6. Operating model maturity diagnostic

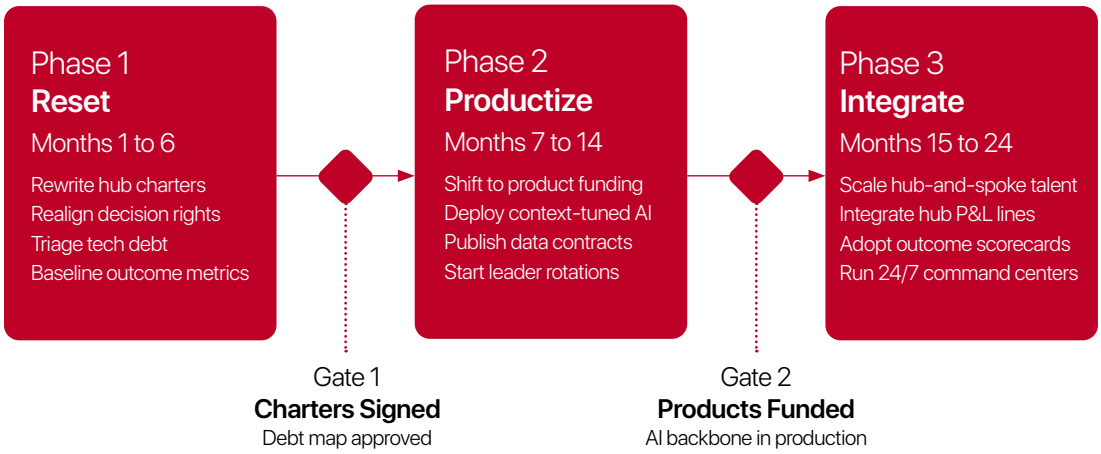
Dimension	Stage 1: Transactional arm	Stage 2: Integrated delivery	Stage 3: Capability hub	Stage 4: Autonomous Core Brain
Mandate	Tasks to specification	Projects for HQ owners	Owns platforms or functions	Owns products, AI and P&L lines
Decision rights	None	"How" only	Shared roadmap	Global authority within guardrails
Funding	Cost allocation	Project budgets	Mixed	Persistent product funding
Metrics	Cost per FTE	SLAs, utilization	Velocity, quality	Revenue enabled, speed to value
AI posture	Tools for productivity	Pilots	Shared AI platform	Context-tuned AI in core workflows
Leadership	Local site head	Reports to HQ function	Global roles in hub	Hub leaders on global executive team

Source: authors' framework.

Score each hub on all six rows; the lowest row, not the average, sets its real stage. On available evidence most centers are at Stage 2 or 3: only 15% of India GCCs in the HFS sample own products end to end [17]. A hub at Stage 3 on mandate but Stage 1 on funding is, in practice, a Stage 1 hub: it will drift back to order-taking at the first budget cycle.

6.2
THREE PHASES, TWO GATES

Three phases move a center to full ownership in 24 months



24-month transformation roadmap · 3 phases, 2 gates · authors' framework

The roadmap runs left to right; each gate must be passed before the next phase is funded.

Phase 1: Reset (months 1–6). Rewrite charters for the two or three hubs with the deepest talent. Name the products, platforms and data domains each will own. Move architecture and roadmap authority in writing, and publish who decides what. Run a tech-debt triage on the core data estate, using AI-assisted code analysis of the kind Morgan Stanley applied to 9 million lines of code [14]. Baseline the outcome metrics in Exhibit 5.

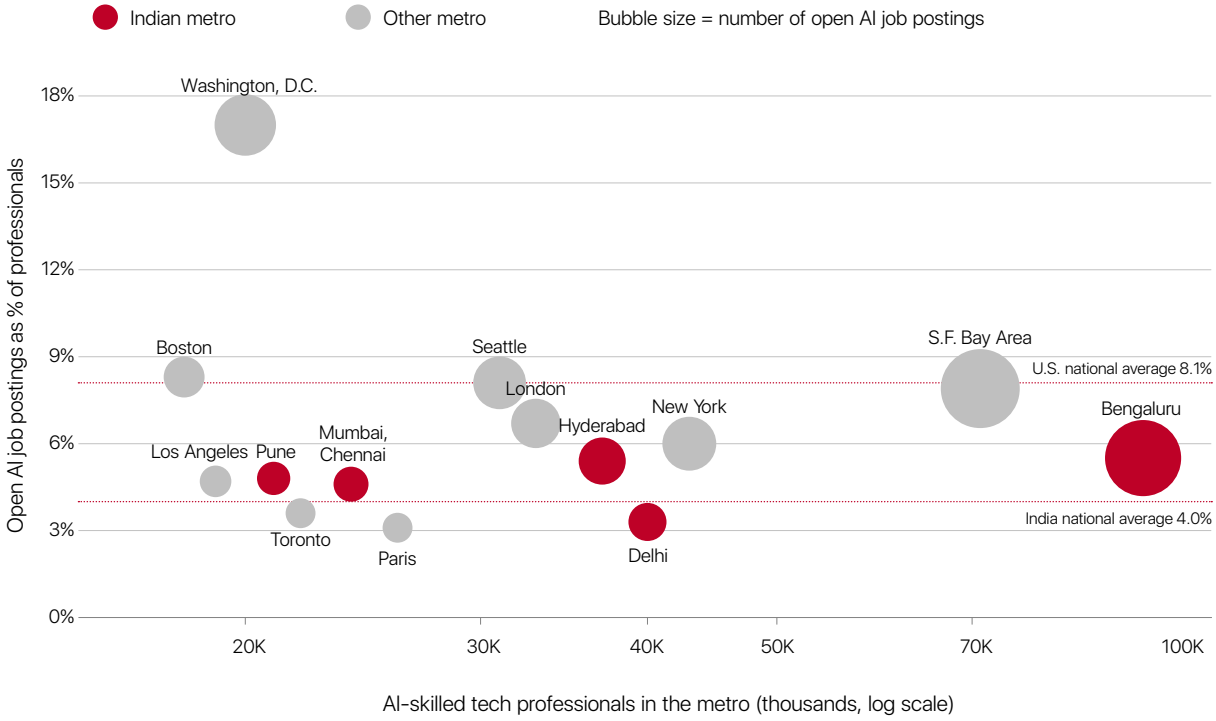
Phase 2: Productize (months 7–14). Move the chartered portfolios from project budgets to persistent product funding, reviewed quarterly against outcomes. Deploy a shared, context-tuned AI backbone: model registry, retrieval over governed data, evaluation suites and agent guardrails. Publish data contracts for each core domain. Start two-way leadership rotations. McKinsey's evidence of about 20% faster delivery from product models [31] is a reasonable first-year target.

Phase 3: Integrate (months 15–24). Scale hub-and-spoke talent across two or more cities, including tier-2 locations for resilience. Give hub leaders P&L lines for the products they own. Retire cost per seat as a headline metric. Stand up 24/7 command functions for cyber, finance controls and AI operations. By month 24, at least one hub should report a P&L line to the global executive team.

EXHIBIT F . CHAPTER 6

Bengaluru is the largest AI talent market outside China, and Indian metros face less hiring pressure than U.S. hubs, the case for spokes

AI talent supply vs. demand pressure, 15 largest metro markets, January 2025



Note: The 15 largest metro AI talent markets outside China (LinkedIn data unavailable for China); Mumbai and Chennai have identical values and share one bubble. At country level, Poland shows the highest demand pressure (postings = 10.0% of AI professionals) on a much smaller base of about 18,000.
Source: CBRE, "Global Tech Talent Guidebook 2025",
Figure 14 (LinkedIn Talent Insights, CBRE Labor Consulting, Jan 2025).

Main risks: loss of headquarters talent who feel demoted; regulatory friction on cross-border data; and charters that move titles but not decisions. Mitigate each with explicit decision registers and dual-located leadership in Phase 1.

6.3
THREE ACTIONS FOR THE NEXT 90 DAYS

1. CEO: name the mandates. Select two or three Core Brain candidates and announce the products and platforms they will own, with a named global leader for each.

2. CFO: change the money. Pick one portfolio to move to product funding next quarter, and replace cost per seat with two outcome metrics in hub reviews.

3. COO: map ownership. Produce a one-page register of who owns each core data domain, model and process, and commission the tech-debt triage.

CONCLUSION

THE OPERATING CORE IS MOVING, AND ENTERPRISES MUST DECIDE WHERE IT LANDS

THE CENTRAL FINDING IS THAT LOCATION STRATEGY HAS BECOME ARCHITECTURE STRATEGY

For three decades, enterprises placed work where it was cheapest and kept decisions at headquarters. That split now costs more than it saves. AI rewards units that own data, process and model together; product models reward teams that own a whole outcome; and the talent needed for both sits in a small number of dense clusters.

The evidence across the six chapters is consistent:

- **AI value follows ownership.** Only 39% of companies report any enterprise EBIT impact from AI [6], and Gartner expects 60% of AI projects without AI-ready data to be abandoned through 2026 [5]. Fragmented ownership of data and process is the common thread.
- **Ownership is still rare.** Even in India, the largest GCC market with about 2,117 centers and $98.4B of FY2026 revenue [7], only 15% of surveyed centers own products end to end [17]. Those that do score about 56% higher on maturity [17].
- **Leadership is moving, slowly.** Global roles based in India passed 6,500 in 2024 [10], and major banks and retailers now describe their hubs as second headquarters [18], [55]. Systematic data on executives formed in hubs is still missing.
- **Governance lags the mandate.** Most centers are still measured on headcount and utilization [57], while regulation diverges across the EU, US and India [29], [59], [30].

India features most heavily because its data are richest and its scale largest, but the model is location-neutral. Warsaw and Kraków anchor EU-regulated finance and technology work; Manila is moving toward banking and healthcare GCCs; Singapore concentrates AI centers of excellence; Kuala Lumpur, Guadalajara and San José add time-zone coverage; Tel Aviv, Munich and Austin supply frontier depth.

WHAT WOULD CHANGE OUR VIEW

Three developments would weaken the thesis: a sharp rise in cross-border data restrictions that make hub ownership of global data impractical; evidence that AI coding and agents erode the need for large engineering clusters faster than they raise the value of domain depth; or sustained senior-talent outflow from key hubs [56]. Each can be tracked as a leading indicator by researchers and practitioners alike.



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