

The evolution of GBS: Moving beyond cost to intelligent enterprise value

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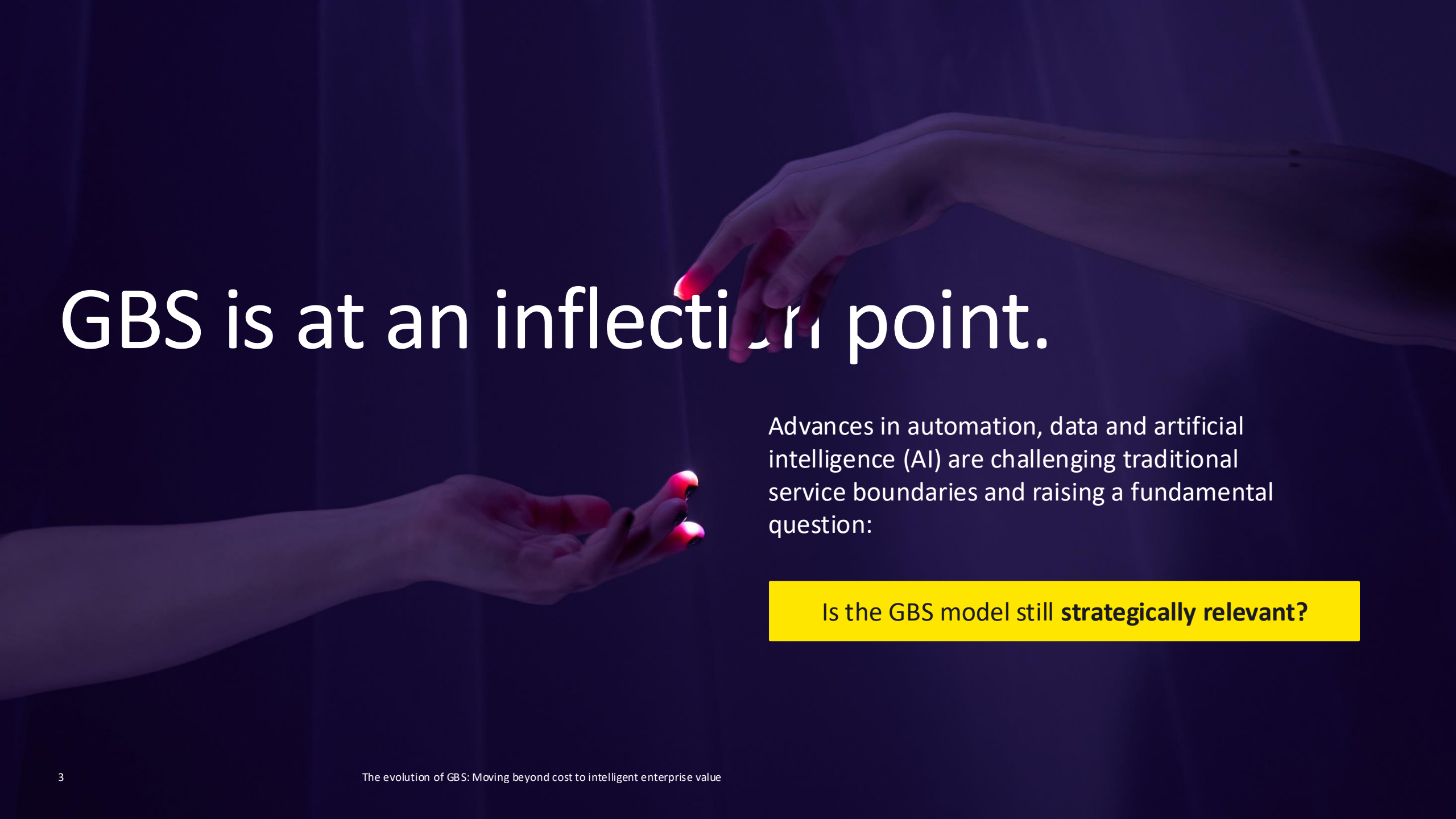


Shape the future
with confidence



The better the question. The better the answer. The better the world works.

Why GBS must evolve now

A background image showing two hands, one from the top right and one from the bottom left, reaching towards each other. Their fingertips are glowing with a bright red light, creating a sense of tension and focus on the space between them.

GBS is at an inflection point.

Advances in automation, data and artificial intelligence (AI) are challenging traditional service boundaries and raising a fundamental question:

Is the GBS model still **strategically relevant**?

Redefining GBS



Leaving the past behind

Cost efficiencies locked in on day one — and a lasting perception of “your mess for less.”

Little innovation, falling customer satisfaction, and no seat at the enterprise table.

The promise

GBS relevance is not diminishing — it is being redefined

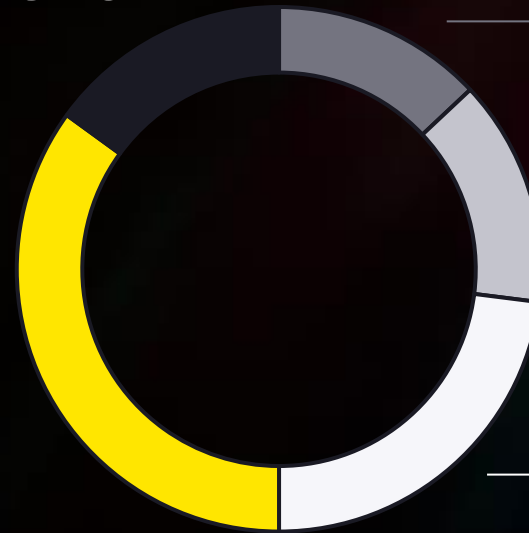
From service delivery engine to agentic enterprise platform — end-to-end process ownership combined with data, human experience and agentic automation.

The question is no longer whether GBS is relevant, but how far it can integrate to drive value with trust.

Organizations continue to deepen their commitment to GBS

85% of businesses are committed to GBS

35%
are mature GBS orgs
moving towards digitalized
GBS enabled by digital tech



13%
are currently transitioning to a
GBS model

14%
are planning to transition to a
GBS model in the next 3–5
years

23%
are mature GBS orgs scaling
value-added services

GBS delivers value across multiple dimensions of the enterprise

1. Financial performance

Financial agility at scale, unlocking new areas of value

- GBS-enabled organizations realize savings through hyper-automation and digital end-to-end operations.
- Scale, synergies and labor arbitrage convert efficiency into sustained financial agility.
- Working capital improvement and reduced value and revenue leakage release cash back to the business.

2. Workforce evolution

A workforce built to hire, develop and perform at a higher standard

- Effective E2E process ownership provides transparency on employee activity.
- Greater standardization of core operational processes frees up resources for value-add activities/skills upgrades.
- Reduced risk of human error in service delivery and improved employee performance.

3. Market enablement

Customer experience that the business can feel end to end

- Customer-centric E2E processes make interaction and service consumption easy, intuitive and fast.
- GBS-integrated technologies and enterprise applications improve customer engagement, collaboration and experience.

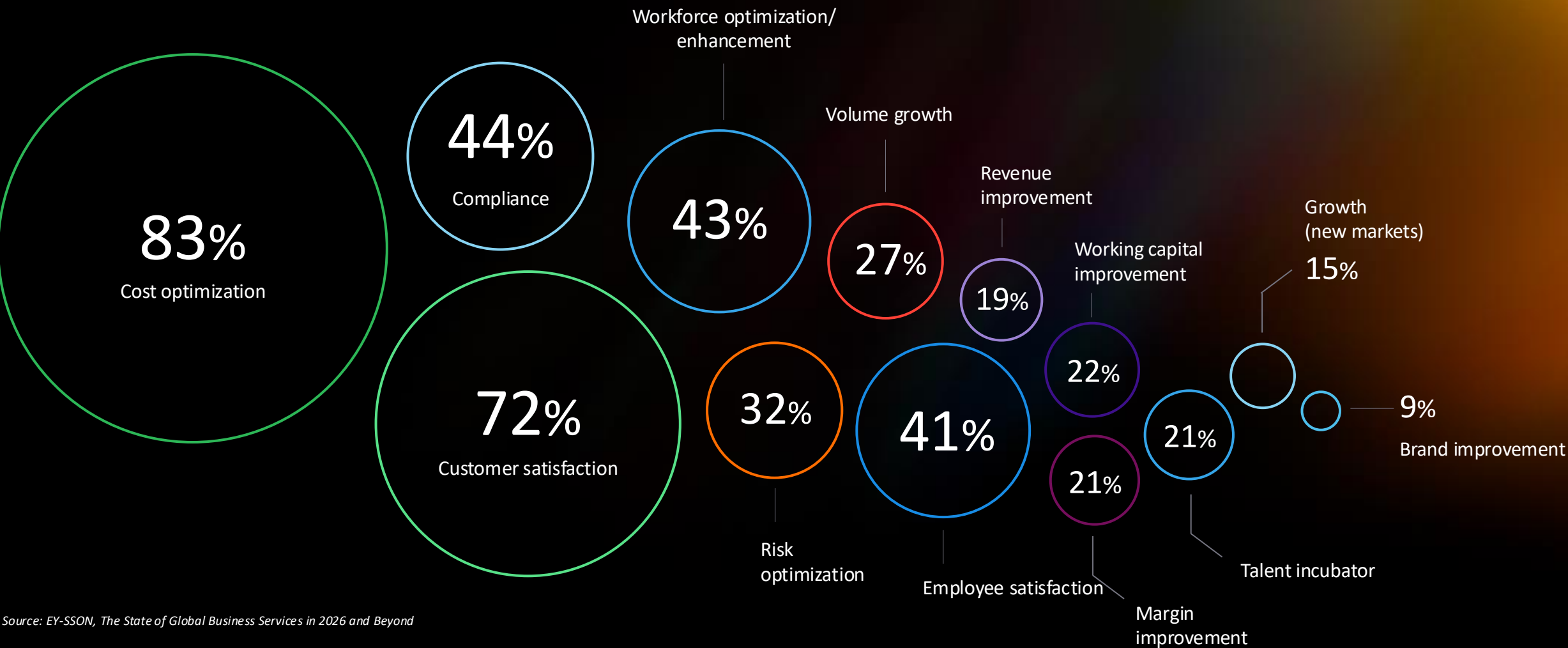
4. Flexibility to scale

Innovation and incubation at enterprise scale

- GBS sits at the intersection of data, processes, technology and talent — well-positioned to take the lead on innovation and incubation.
- Scale allows solutions developed once to be rapidly deployed across markets and functions with minimal incremental investment.

GBS continues to deliver efficiencies and cost savings, while advanced adopters are using the GBS model to drive broader value across the business

What value does GBS deliver to your enterprise?



Source: EY-SSON, The State of Global Business Services in 2026 and Beyond

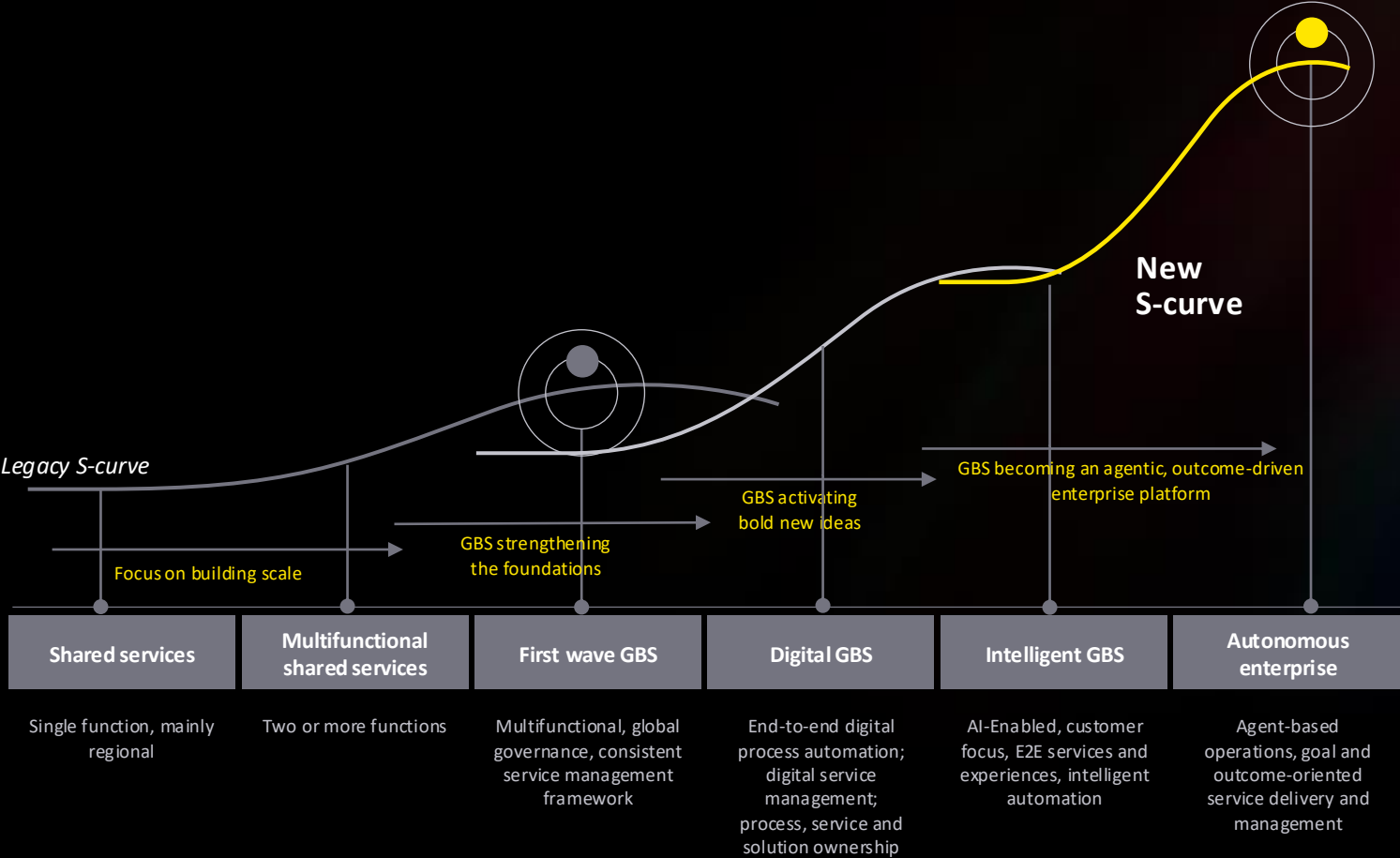
What is changing in GBS

Five key trends are shaping the future of GBS

1	2	3	4	5
Flexible service delivery model	Expanding scope	Skills and workforce readiness	Expanded data enablement	Agentic AI
The model is shifting from a captive versus outsourced choice to a deliberate blend, mixing outsourced and in-house capabilities.	Capability centers are being asked to own value-add and business-critical work, with Capability-as-a-Service accelerating standup of new centers.	Talent and capability planning must span the entire service delivery model, including BPO partners, making collaboration a shared capability imperative.	Advanced scope and autonomous execution depend on standardized processes and trusted data, making foundational transformation a priority for AI leaders.	Agentic AI is executing routine end-to-end processes across core GBS processes. The shift from assisted tasks to autonomous execution is where the next wave of value sits.

GBS is entering a new S-curve driven by AI and autonomous operations, unlocking a new frontier

GBS maturity progression



Source: EY-SSON research

GBS top priorities for the next 5 years are:

- 92% Cost cutting and efficiency
- 71% Service excellence through improved customer experience
- 65% Digital, automated platforms through agentic and generative AI (GenAI)
- 57% Enhance effectiveness
- 53% Strengthen compliance
- 40% Agility and organizational flexibility

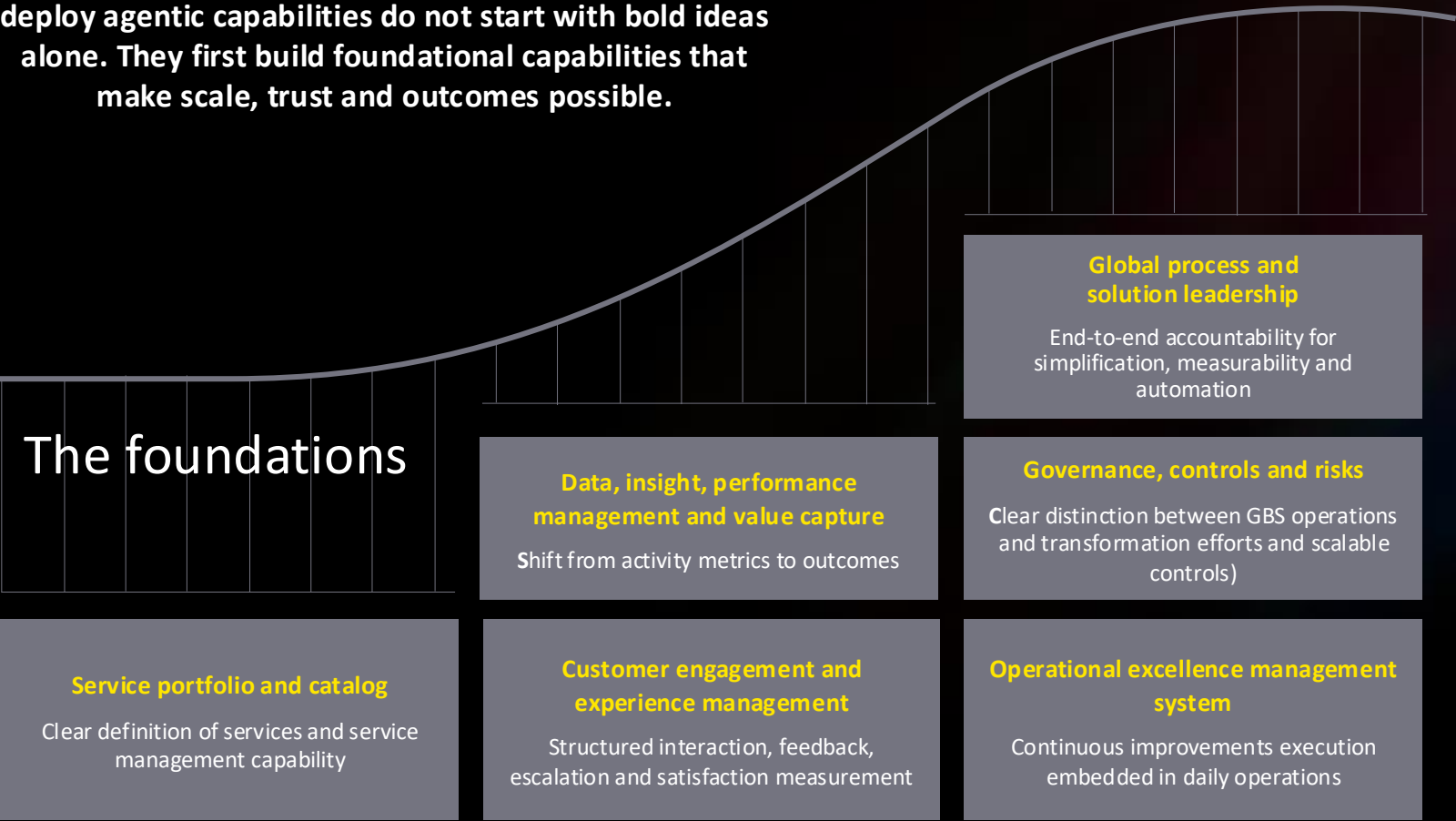
Transformation and hyper-automation on a global scale can be accelerated by GBS.

GBS-driven transformation requires critical investments in generative and agentic AI, chatbots, RPA and AI-powered ERP.



The path to scaled value starts with strong operating foundations

Organizations that successfully expand GBS scope and deploy agentic capabilities do not start with bold ideas alone. They first build foundational capabilities that make scale, trust and outcomes possible.



Why it matters

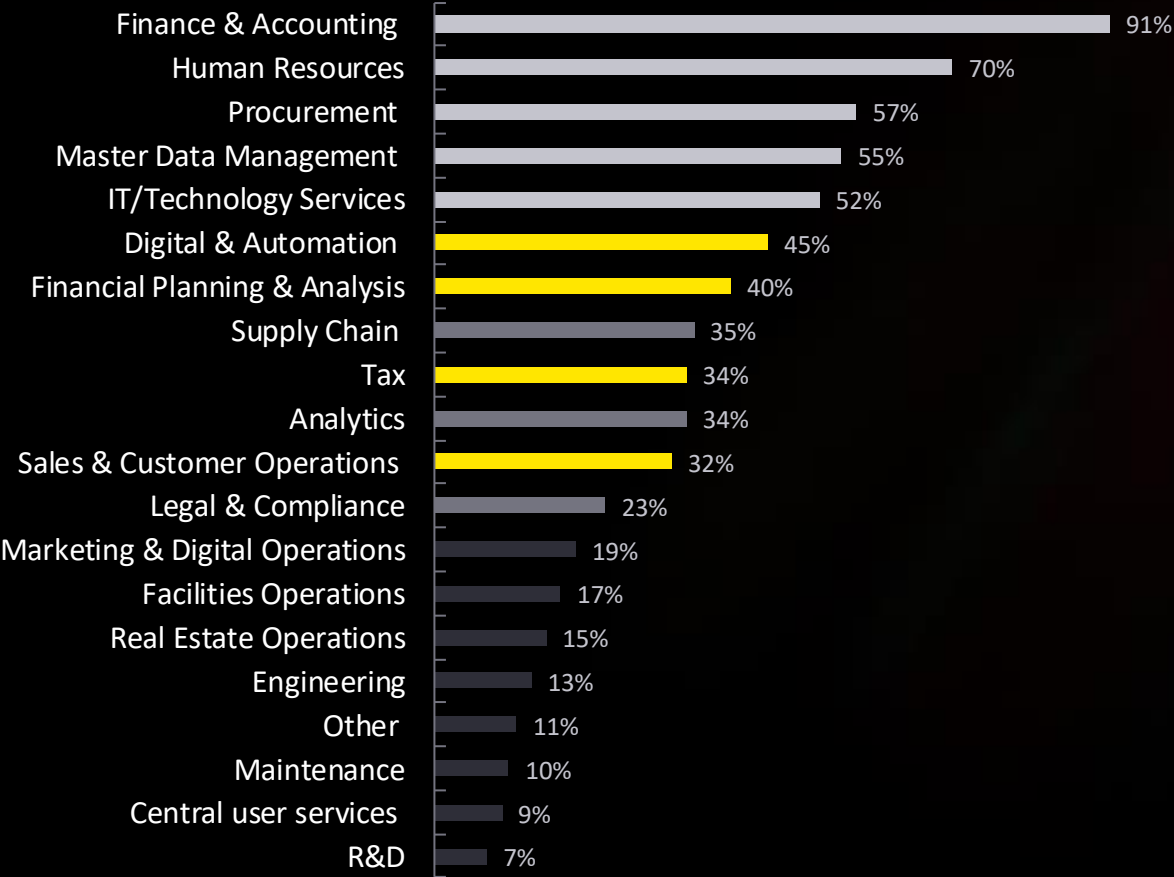
These foundations enable leaders to:

- Confidently test and scale new scopes
- Pilot agentic and AI use cases responsibly
- Expand into higher-value domains
- Build and maintain trust with the business as complexity increases

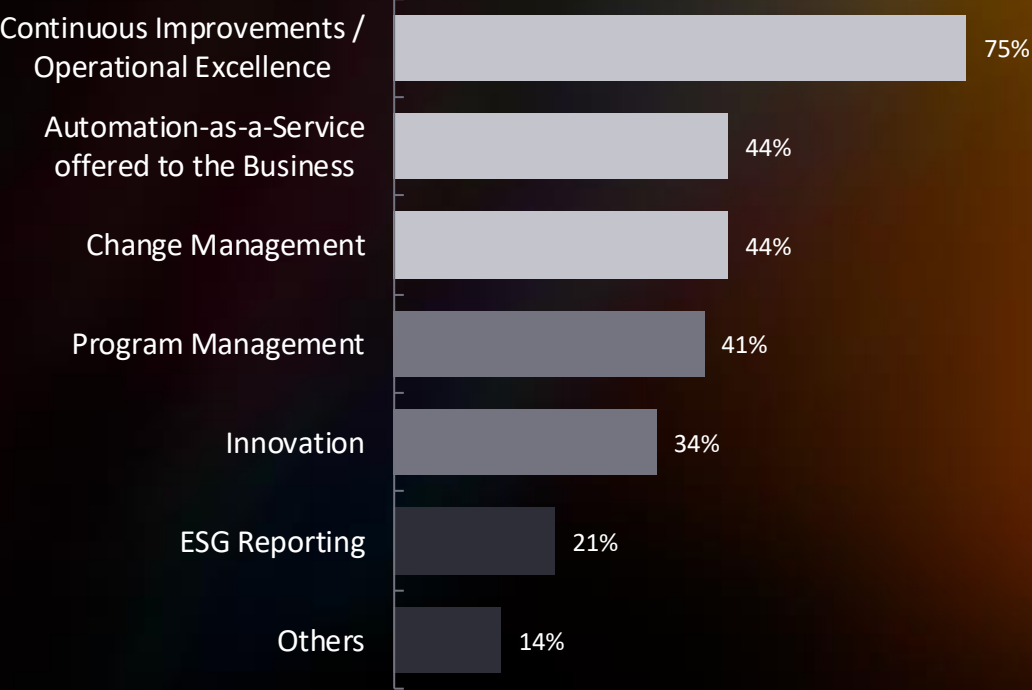
Source: EY research, 2025

GBS growth is shifting from transaction processing to enterprise enablement

Which *services* does GBS provide to the enterprise?



Which *transformational capabilities* are in scope today or within 18 months?

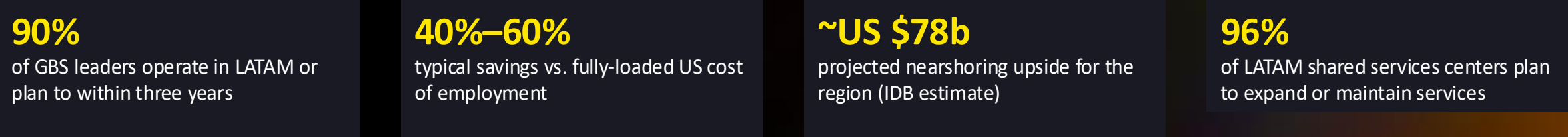


GBS is evolving from a delivery mechanism to a true enabler of transformation



Source: EY-SSON research

Current signals across LATAM suggest the value proposition is broadening beyond cost alone



Current state of GBS in Latin America

- Nearshore has shifted from a cost play to a **strategic extension of the global footprint — same time zone collaboration, bilingual talent** and geopolitical risk mitigation.
- Delivery is concentrating in **Mexico, Costa Rica, Colombia and Brazil**, with Chile, Panama and Guatemala emerging; **Argentina** is constrained by cost of doing business and inflation.
- Scope is broadening beyond transactional finance into **analytics, customer experience, IT and end-to-end process ownership**.
- Confidence is high: satisfaction is driven by **real-time communication, talent quality and continuous improvement**.

Key trends shaping the LATAM agenda

- **The scale gap:** demand for services is outpacing budgets, headcount and technology maturity.
- **AI moves past pilots:** GenAI, intelligent automation and analytics are the leading investment priorities.
- **The cost base is rising:** LATAM currencies gained **15% to 23%** on the US dollar in 2025 and wage inflation is lifting the floor, so arbitrage alone no longer carries the case.
- **Agility is the differentiator:** **54%** of growing LATAM centers rank organizational agility a top priority.
- **The bottom line:** build GBS as a strategic capability, not a cost play. Scope, talent and technology decide the value case, with **65%** already investing in agentic and generative AI.

Key highlights

Mexico Scale + deepest US integration	Costa Rica Mature, life sciences and finance	Colombia Fastest-growing services hub	Brazil Largest domestic market	Chile / Panama Stable, business-friendly	Argentina Talent-rich, cost-constrained
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Sources: SSON Research & Analytics; Auxis; EY-SSON, State of the Shared Services and Outsourcing Industry 2026; JLL; Inter-American Development Bank; Everest Group, GBS Data Book 2025; LARM Group, 2026



Agentic AI in GBS

Six shifts turn GBS from effort-based delivery to outcome orchestration

The six defining shifts of agentic GBS

1

From service delivery to agentic enterprise platform

Outcomes orchestrated across functions, platforms, data, controls and partners.

2

From FTE-led operations to human-owned, agent-operated work

Blended human and digital workforces: people set intent and own accountability, agents execute.

3

From siloed automation to intelligent engagement and end-to-end agentic workflows

Conversational, agent-led engagement and autonomous operations across the value stream.

4

From data and reporting to knowledge and intelligence infrastructure

A real-time intelligence layer: predictive insight, early warning, proactive intervention.

5

From service level agreement reporting to outcome-centric performance

Success measured in business outcomes: cost-to-serve, cycle time, experience, resilience.

6

From reactive controls to embedded trust and governance by design

Responsible-AI guardrails, accountability and auditability built into every agent.

Agentic GBS is a new operating model, not a technology upgrade.

The goal is not zero humans. The goal is zero unnecessary human effort

Design for Zero

This isn't about automating the old model — it's about redesigning GBS from the ground up with AI as a native capability.

Start from 0

Define the required outcome first and rebuild the workflow backwards. Remove unnecessary touchpoints, handoffs, rework and reconciliation.

Add Control

Embed policy, compliance, auditability and Responsible AI into the workflow with guardrails agents can execute and explain.

Add Insight

Use agents to detect signals, recommend actions and improve decisions.

Add Judgement

Bring humans back where ambiguity, risk and enterprise trade-offs matter.

Operational Excellence creates the discipline to 'Design for Zero'

Four reinforcing levers: from cost to growth and experience



Efficiency levers

Agents execute work end-to-end, removing manual effort and handoffs.



Insight levers

Agents turn operational data and knowledge into early signals and recommendations.



Growth levers

Agents take on new scope / volumes and orchestrate outcomes without adding capacity.



Experience levers

Agents read intent to create intuitive, personalised interactions for internal and external customers.

What it enables

Business impact

- + Lower cost-to-serve
- + Higher productivity
- + Faster cycle times
- + Less error and rework

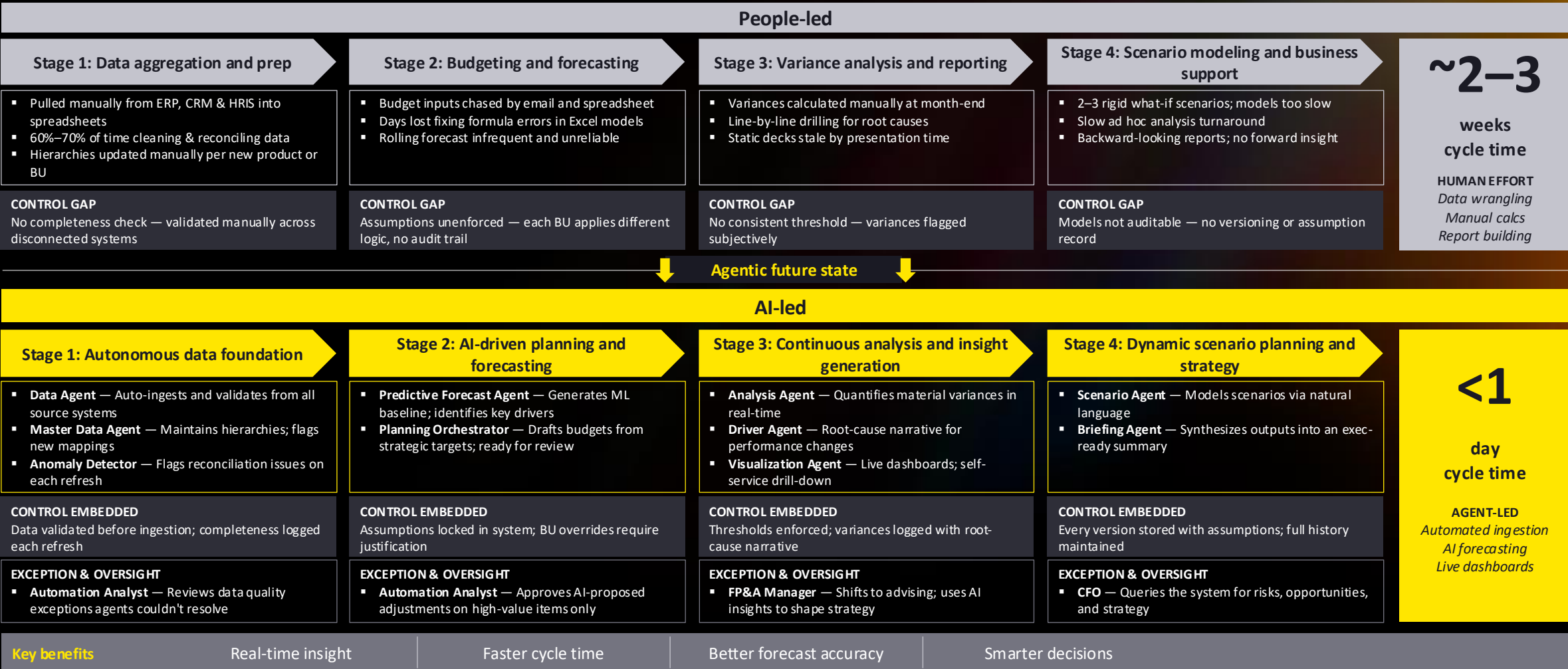
- + Earlier intervention, faster diagnosis
- + Reduced value leakage
- + Improved forecast accuracy
- + Better use of scarce capacity

- + Growth without linear FTE growth
- + Broader service portfolio
- + Faster onboarding of scope
- + Clear GBS link to value creation

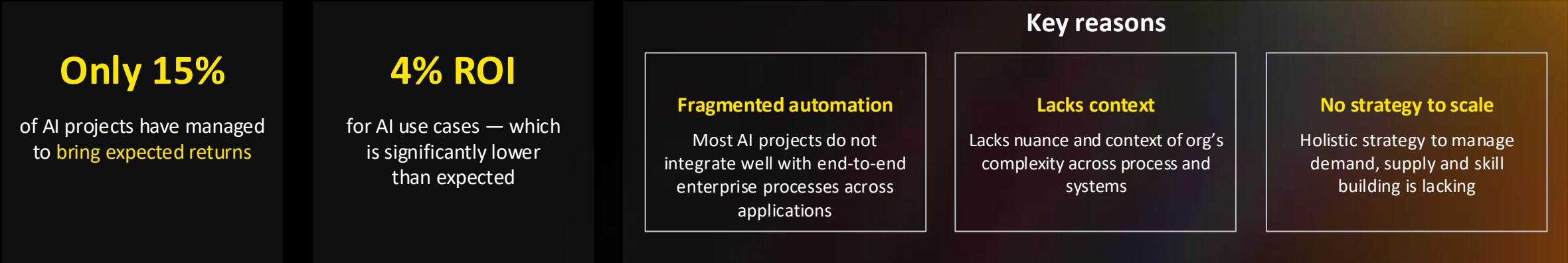
- + Higher self-service adoption
- + Faster resolution, fewer escalations
- + Consistent experience across channels
- + Higher satisfaction and trust

Agentic AI transforms FP&A with faster cycles, embedded controls and real-time insight

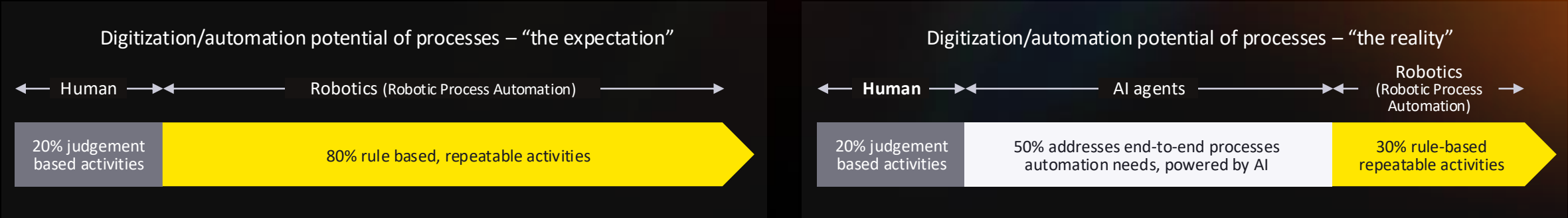
AI-driven planning and forecasting — eliminating manual data work and delivering real-time insight



Agentic AI closes the gap between task automation and autonomous process execution



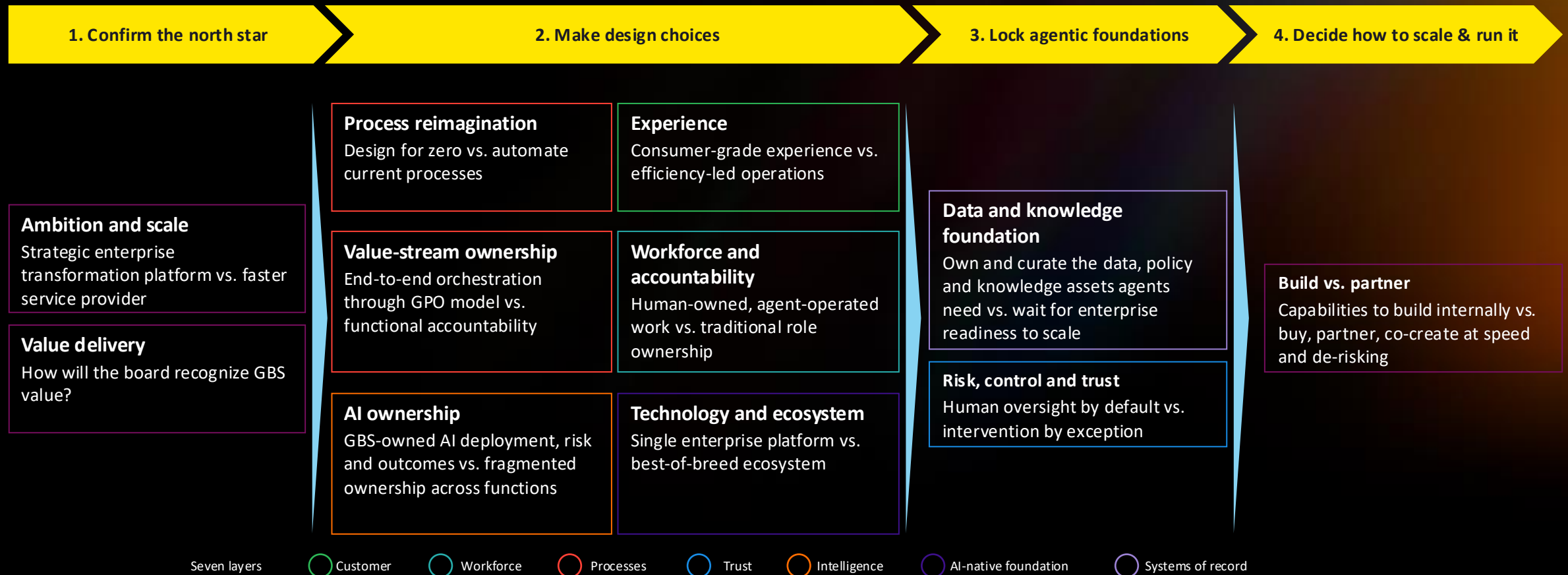
Bridging the automation gap



Agentic AI is the next paradigm of AI-led automation

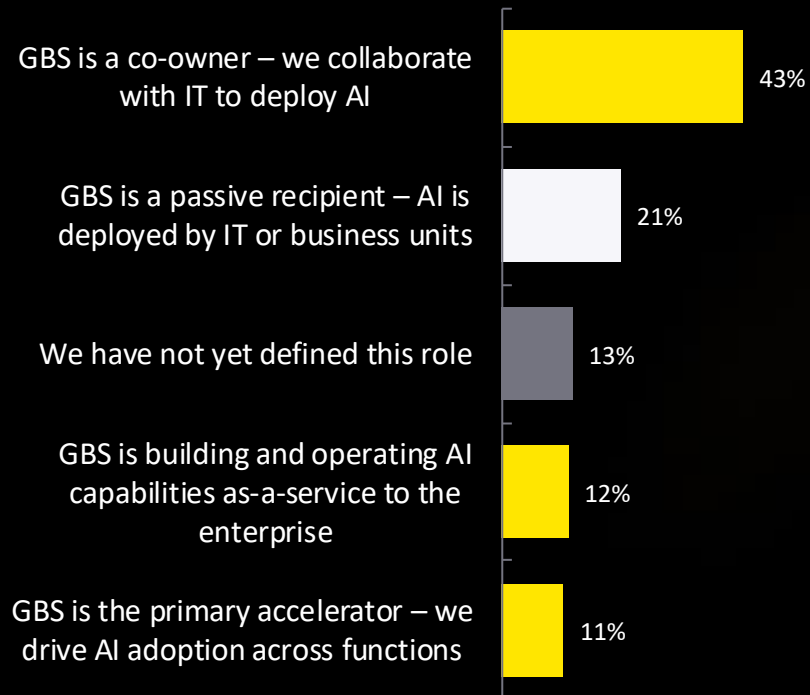
Four decisions now determine whether agentic GBS scales or stalls

What role will GBS play? | How will work be redesigned? | What must be trusted and scalable? | How will value be delivered?

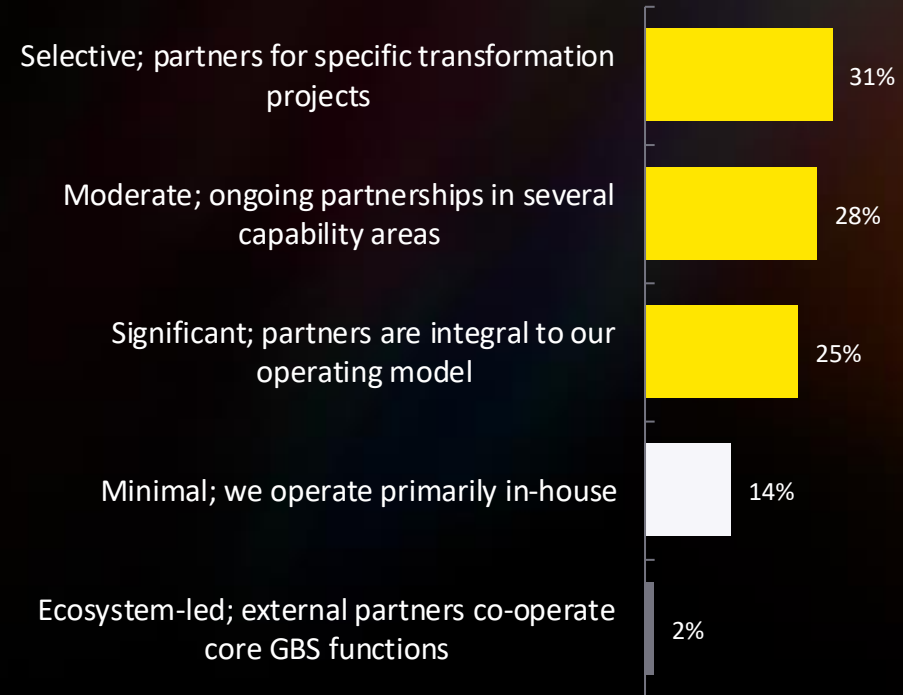


Leading GBS organizations are taking a strategic role in AI adoption

What is *GBS's* role in AI transformation solution deployment across the enterprise?



How much does your GBS model rely on a Partner ecosystem?



Source: EY-SSON research

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