



What is a GCC and why you need it?

Wholly owned, integrated, strategic platform typically established in talent rich locations (such as India) for significantly enhanced value.



Integrated

Companies can **set up & operate a GCC** to access global top-talent and build differentiating business capabilities.



Enhanced Value

Enterprises that partner with **experts to successfully set up & operate** GCCs in offshore locations see significant enhancement in time to value.



Strategic Platform

GCCs have evolved into centers of excellence driving enterprise **growth, transformation** and **innovation** agenda.



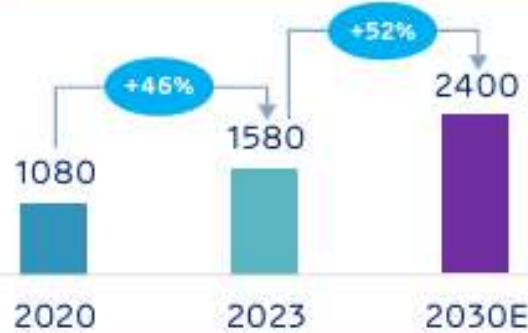
Wholly Owned

GCCs are a **mainstream strategy** to establish new business capabilities, gain efficiencies and optimize costs.

India's Rise as a Global Hub for GCC's



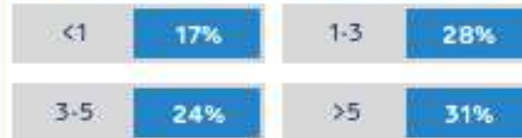
Continued growth ahead



Industry distribution



Talent Snapshot Experienced profile (in yrs.)



166K+

GCC Talent Pool with New-Age Tech skills

Analytics
~15%

Big data
~9%

ML
~9%

Mobile
~21%

UI/UX
~9%

Cyber security
~9%

IoT
~11%

Automation
~21%

Robotics
~2%

2.6Mn

STEM graduates every year

1113+

Higher Education (Universities)



India's IT spending in FY24 stands at \$138 billion 3-4 times higher than in the U.S

- Primary locations
- Emerging Locations
- % distribution across cities
- % distribution of talent across cities



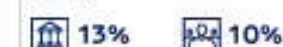
Emerging Locations



NCR



Pune



Mumbai



Bengaluru



Vadodara

Kolkata

Hyderabad



Chennai



Trivandrum

Coimbatore

Impact of GCC industry in India



GCC are making considerable impact across economic, human capital, innovation & ecosystem, reputational, environmental and social dimensions of India



Economic

- \$4-5.6 Bn+ in taxes, corporate and personal
- Output of \$35.9 Bn i.e. 1% of the GDP
- Generated indirect employment of 5.5mn i.e. ~4x to direct employment



Social

- Betterment of ~1.7mn households through women empowerment
- 40% spend in education benefitting ~7mn underprivileged children



Environmental

- 9/10 of the largest GCCs by headcount are housed in LEED certified premises
- ~600mn kWh energy consumption from renewable sources
- ~1bn pages and 13-15k trees saved



Human Capital



- Trained ~200K+ in futuristic skills since 2015
- 80-90K people hired in start-ups founded by ex GCC employees
- Represent 40% of India's most inclusive companies

Innovation & Ecosystem



- 10-15% share in start-up leadership in India
- Promoting innovation & entrepreneurship through NITI Aayog
- 300 start-ups engaged as vendors generating 15mn+ in revenue for start-ups

Reputational



- India being renowned as the global digital and R&D hub
- Engine room for global operations
- Hub for scalable & frugal innovation

Source: NASSCOM GCC Value Proposition for India Report

The genesis of Indian GCC Ecosystem truly began in 1990s



1990 – 1999

Streamlining processes and executing tasks efficiently while maintaining intellectual property and business knowledge within the organization.

2000 – 2010

Evolving from single capability centers to multi-capability hubs; building small, disparate capabilities and consolidating operations.

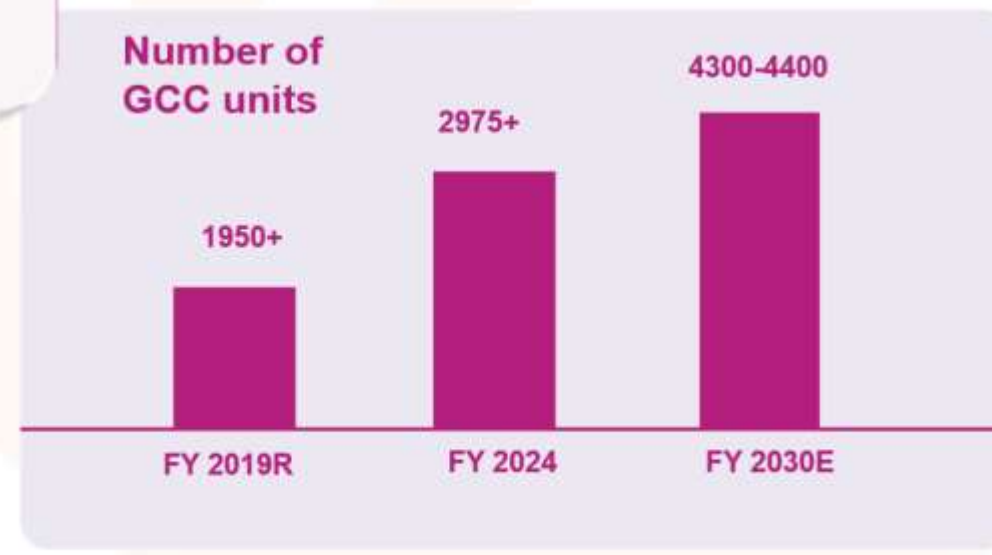
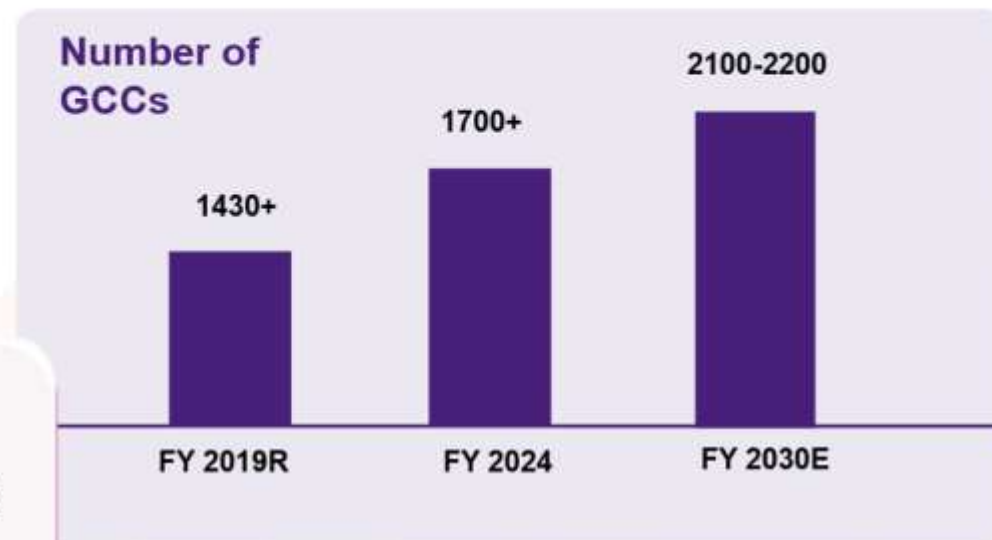
2011 – 2020

Integrating business, technology and corporate functions for added value.
Adoption of digital technologies like social, mobile, cloud, and analytics to lead digital transformation.

2021 & beyond

Achieving seamless integration with headquarters, evolving into 'digital twins'. Establishing hubs of creativity and ingenuity, setting up innovation labs and incubators. Leveraging a holistic ecosystem and integrating with startups.

Future outlook of GCC in India



**GCC Outlook
for 2030**

India : GCC Capital of World

Country Name	Data Cost
India	\$0.10 - \$0.12 Among world's cheapest
USA	\$3.50 - \$5.00
UK	\$1.40 - \$2.00
Poland	\$0.70 - \$1.00 Competitive but smaller scale
Singapore	\$1.50 - \$2.50
UAE	\$2.00 - \$3.50
Philippines	\$0.60 - \$1.20
Mexico	\$1.50 - \$2.50

- **Global Average \$2.50- \$3.00**

- **Source: Cable.co.uk (2024 update)**

National Policy Enablers for GCC



FDI Liberalization



100% FDI in IT/ITeS, R&D, Pharma Greenfields; analytics, fintech, design & engineering

Impact: Over 80% India GCC's are fully foreign-owned

National Framework on GCCs



Budget 2025 focus for a unified policy roadmap guiding States for innovation-led growth
Expansion into Tier 2/3 cities for overall development

SEZ/ STPI



Customs and excise duty exemptions, GST benefits and single-window clearances for ease of business.

Flexible policies such as WFH are supportive & non-restrictive
Export status to DTA units to ease compliance burden

Budget 2025 focus



INR 20K crore allocation to RDI Fund
INR 500 Crore allocation to set-up COE in AI for education

Transfer Pricing certainty



Safe-harbor margins & APA : Pre-defined margins provide certainty and reduce TP disputes
APA Network: Expanded to 11 offices for faster resolutions

Infrastructure and Logistics



PM Gati Shakti to unify infrastructure planning across Ministries for connectivity to business zones and tech parks
Investment in airports, air cargo and supply chain

GCC

TWO Cs: Collaboration & Capability

Ecosystem

Enterprise

Inhouse

Technology

People

Business

Global Collaboration & Capability HUB

Introduction - The Evolving Role of CAs

Beyond Traditional Roles: CAs as Global Change-Makers



CAs are advising on international tax structures, steering ESG narratives, leading digital transitions, and building tomorrow's financial architecture..



Steering ESG narratives:

Leading efforts to integrate Environmental, Social, and Governance principles into corporate strategies and reporting.



Leading digital transitions
Driving transformation by implementing innovative digital solutions and financial technologies across industries.



Building the financial architecture of tomorrow Designing forward-thinking financial frameworks and systems that support sustainable economic growth worldwide.

Traditional Finance *Vs* GCC Finance

Mindset & Work Model

Traditional Finance	Modern GCC Finance
Period-driven work (month-end, quarter-end)	Continuous close, always-on reporting
Manual reconciliations & heavy Excel usage	Automation + AI-driven exceptions
Focus on accuracy & compliance	Focus on insights , speed & predictability
Local book ownership	Global process ownership (R2R, P2P, O2C, FP&A)
Output is data	Output is decision-support
Limited stakeholder interaction	Global cross-functional collaboration



Global Capability Centers (GCCs)

The Evolving Role of Chartered Accountants

Dynamic Hubs:

GCC serves as a dynamic environment where chartered Accountants lead in operational excellence and innovation.

Visionaries and Integrators:


Chartered Accountants are not merely number crunchers; they are visionaries and integrators shaping the future of finance.

Fostering Innovation:

In GCCs, CAs foster innovation by integrating financial insights with cutting-edge business practices.

Delivering value at scale:

These professionals orchestrate processes that enhance value delivery on a global scale ensuring efficiency and effectiveness.



The Genesis of F&A GCCs in India

- ✓ **The Early Narrative (1990s - Early 2000s): Basic Transactional F&A**, high-volume, repeatable tasks
- ✓ **Consolidation (2005–2015):** Standardization, Six Sigma and process excellence, ERP upgrades
- ✓ **Advanced Specialization (2015–2020):** Global FP&A hubs, Stat/tax compliance centers, SOX/controls ownership
- ✓ **High-End Finance (2020–today):** Treasury centers of excellence and Internal audit hubs, M&A due diligence & modeling, Decision intelligence using AI/ML
- ✓ Today: India hosts 1,700+ GCCs, contributing directly to enterprise value

India is now a decision support powerhouse, not just an execution engine

The Opportunity for CAs & Advisors

- ❖ 80,000+ CAs already embedded in the GCC landscape
- ❖ F&A - Role Model or Guinea Pigs
- ❖ Tier-2 cities are booming (About 25% of new ones)
- ❖ CAs and Advisory firms can lead the design, governance, and branding of these new-age Centres

However, requires **Mindsets Shift**

- ❖ Enterprise Mindset (Accounting to Commercial & Business)
- ❖ Disruption As Usual (DAU) Mindset (MD/ CM)
- ❖ Experience as a Service Mindset (Touchpoints to Journey)
- ❖ Entrepreneurial Mindset (Develop & Nurture Ecosystem)



Skills & Role Expectations

Mindset & Work Model

Earlier	Today
Excel-heavy reporting	Power BI dashboards auto-refreshing daily
Tally / QuickBooks / Local ERP-centric work	SAP / Oracle Cloud + data lakes
Manual trackers	Digital workflows with audit trails
Heavy audit effort	Embedded controls, real-time alerts
Narrow career paths	Global mobility, COEs (Tax, FP&A, ESG)

The Full Spectrum of CA Capabilities



Finance leadership



Digital transformation



Governance & compliance



Global partnering



Regulatory & tax



GCC setup & scale



Performance excellence



CAs Across the GCC Journey



Leader's Factory

Develop



Develop leaders early:
rotations,
mentoring,
cross-border
exposure

Build



Build capability academies:
digital,
leadership,
process
governance

Strengthen



Strengthen controls
with
embedded
governance

Shift



Shift from service delivery →
decision
support

Create



Create global finance talent pipelines
(future CFO-ready)

GCC Models

Captive

Fully owned, controlled and operated

BOT

Operated by few years by service provider and then transferred with capabilities & capacity

Hybrid

Captive & third-party service providers

Joint Ventures

Partnership between parent company and local firms or other global stakeholders

GCC MODELS

GCC OPERATING MODELS

Choosing the Right Model Before You Build

1. Captive GCC

- Owned and run by the enterprise.

2. Managed GCC (CA-led)

- CA firms build a mini-GCC to service multiple clients.

3. Build-Operate-Transfer (BOT)

- Partner builds & runs the GCC for 2-5 years → People, processes, and infra transferred to the company when mature.



BOT works when speed + capability are more important than ownership on Day 1.

4. **Hybrid** : Captive and third-party service providers

5. **Joint Ventures** : Partnership with parent company and Local firms or other global stakeholders

Funding Models- India's GCC Ecosystem



Parent Funding

1. **Equity Infusion:** Direct foreign investment as share capital (FDI) from parent.
2. **Service Agreements:** Operating revenues from inter-company service contracts.
3. **Advance Payments:** Upfront cash from parent for future services (subject to RBI norms).
4. **Inter-company Loans:** Loans and financial support from parent entity, compliant with FEMA/RBI rules.
5. **Internal Accruals:** Reinvesting operational profits to fund growth.

Non-Parent Funding

1. **Bank Loans & Debt:** Domestic and international bank financing, including working capital and ECBs.
2. **Private Equity / VC:** Equity investment by third-party investors for expansion.
3. **Corporate & Project Bonds:** Issuing market-based debt for large projects.
4. **Government Incentives:** Grants, tax breaks, and capex subsidies from central/state government.
5. **Crowdfunding:** Peer-to-peer/online platforms for tech-driven or startup GCCs.

"Funding models define how GCCs are born. PPPs define how they scale."

The Road Ahead



India's GCC Decade Starts Now

"GCCs are no longer India's back office
they're its brain trust."

Sustainability beats speed

Incentives must endure.

Collaboration is currency

When policy, academia &
industry co-invest, innovation
compounds.

Infrastructure is the new incentive

Readiness defines resilience.



The background features a light green-to-blue gradient. In the top-left corner, there are several overlapping, wavy, light blue shapes that resemble stylized water or clouds. In the bottom-right corner, there are similar wavy shapes in a lighter green color.

Thank You