



Making value visible: A critical imperative for technology GCCs

June 2026



As technology GCCs ascend the value chain, they are increasingly delivering greater business outcomes. Yet their impact often remains unclear to their headquarters.

Rajesh Ojha, Dheeraj Gangrade, and Sayantan Chatterjee make the case for a dedicated value management office as the missing link—positioning value visibility as a core leadership and governance responsibility.

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01

The value management imperative for technology GCCs

A technology GCC set up by a US-based fashion major delivered close to USD10 million in cost savings and operational efficiencies for its headquarters (HQ) through a series of digital initiatives over six years.

By conventional operational metrics, the GCC was delivering.

But it wasn't long before the HQ began to question the GCC's value contribution to the broader business ecosystem. The issue was not delivery, but visibility.

The GCC lacked a cohesive and consistent framework to demonstrate not just what it had delivered, but how those outcomes advanced enterprise priorities and how its contribution was evolving as it moved up the maturity curve. As a result, while execution value existed, its strategic significance to the HQ was not always visible or explicitly articulated.

To bridge this disconnect, the GCC partnered with PwC India. Based on a dipstick assessment of the GCC's operations, strategic positioning, and stakeholder landscape, we proposed a comprehensive value management model anchored in six dimensions: cost/process optimisation; revenue growth; stakeholder experience; legal and compliance; skills and innovation; and environment, social, and governance (ESG).

These six dimensions were aligned to four strategic pillars that reflected the HQ's core business priorities: consumer centricity, direct-to-consumer, enterprise foundation, and business operations. The result was a model in which every metric reported by the GCC could be clearly traced to an outcome that mattered most to the HQ.

This is how a well designed value management framework—one that evolves in step with a GCC's maturity—can plug the gap between value creation and visibility.

Our proposed value management model

01			02		03	04		05	06	
Revenue growth			Stakeholder experience		Legal and compliance	Skill and innovation		Environment, social, and governance (ESG)	Cost/process optimisation	
<ul style="list-style-type: none"> Time-to-market acceleration New revenue stream enablement 			<ul style="list-style-type: none"> Stakeholder satisfaction Collaboration index 		<ul style="list-style-type: none"> Risk mitigation Regulatory compliance Business continuity 	<ul style="list-style-type: none"> Emerging technology adoption Digital transformation enablement Agility and scalability Talent availability and development 		<ul style="list-style-type: none"> Governance framework Sustainable practices 	<ul style="list-style-type: none"> Improvements in productivity Enhanced return on investment Increased process automation 	
C	D	B	C	B	B	E	B	E	E	B

Applicability band

Consumer centric (C)	Direct to consumer (D)	Enterprise foundation (E)	Business operations (B)
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Rather than being an exception, the case of the GCC discussed above is emblematic of a broader challenge that GCCs providing technology services face today, as they scale and mature.

GCCs were once evaluated largely on efficiency metrics such as cost savings, headcount leverage, and turnaround

times, which made value communication straightforward. But ever since their mandates have expanded beyond efficiency to innovation, growth, and enterprise transformation, value has become inherently multi-dimensional and thus much harder to define, measure, and communicate.

Technology GCCs, in particular, are playing a significant role in driving the strategic objectives of their HQs. They bring in industry-leading practices, niche capabilities, and advanced technologies to deliver best-in-class services across complex portfolios ranging from enterprise architecture and emerging technology integration to product and service innovation.

But the way their value is measured or, for that matter, perceived has not kept pace. Our conversations with leaders across technology GCCs point to a growing disconnect between the value GCCs deliver and how that value is perceived by the respective HQs.

The imperative is therefore clear: Value must be deliberately designed, continuously measured, and strategically articulated. Without a structured value management approach that evolves alongside GCC maturity, even high performing GCCs risk being undervalued, misunderstood, or strategically marginalised. Making value visible is no longer a reporting exercise—it is a leadership and governance responsibility, central to sustaining relevance and influence within the enterprise.

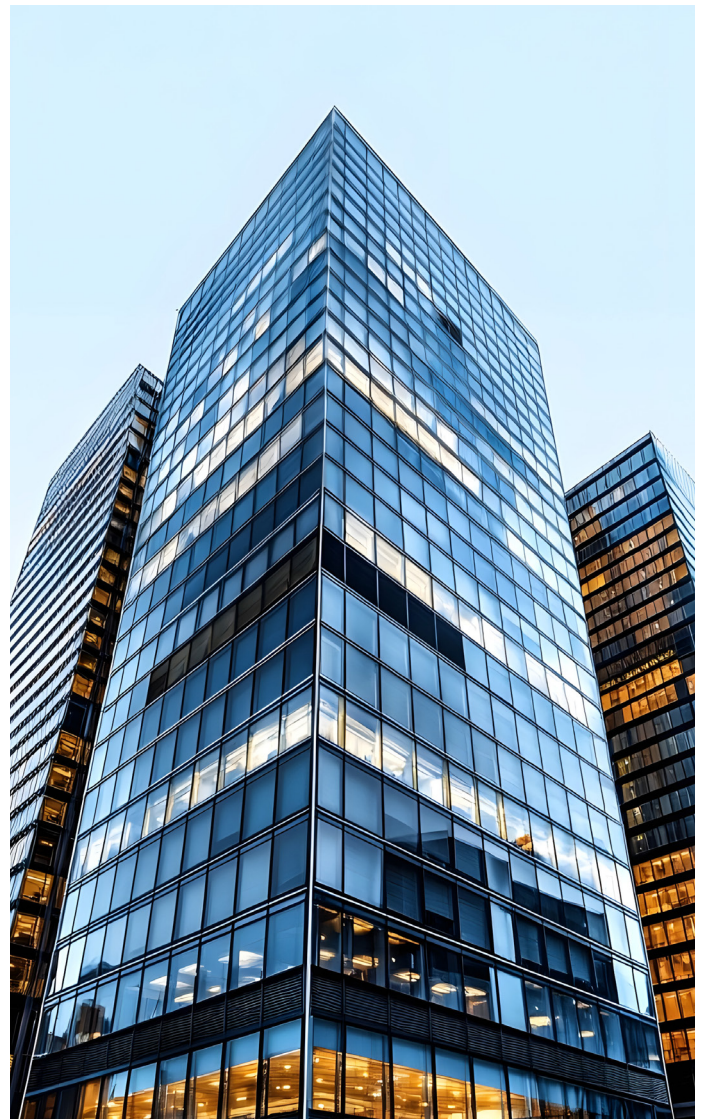
“

To stay relevant and even become anti-fragile, we must evolve how we communicate our value—not just what we deliver, but how it drives the enterprise’s strategic goals.”

Kartikeyan Ramamurthy
Director - Strategy and Operations,
Amadeus Labs India

Notably, earlier research by us found that one of the key areas of partial alignment between a GCC and its HQ was the very definition of value. It is therefore imperative for GCCs and their HQs to establish a shared, explicit definition of value creation—more so in an environment where trust in AI and emerging technologies is still tenuous and innovation outcomes are often time- and cost-intensive.

Unsurprisingly, our previous survey found that one of the top actions recommended by both HQ and GCC leadership to improve alignment was maintaining open communication channels across senior management teams at the HQ and GCC. But what makes value communication at the technology GCC particularly complex is the fact that while the definition of value shifts as the GCC matures, the metrics and communication frameworks rarely evolve at the same pace.

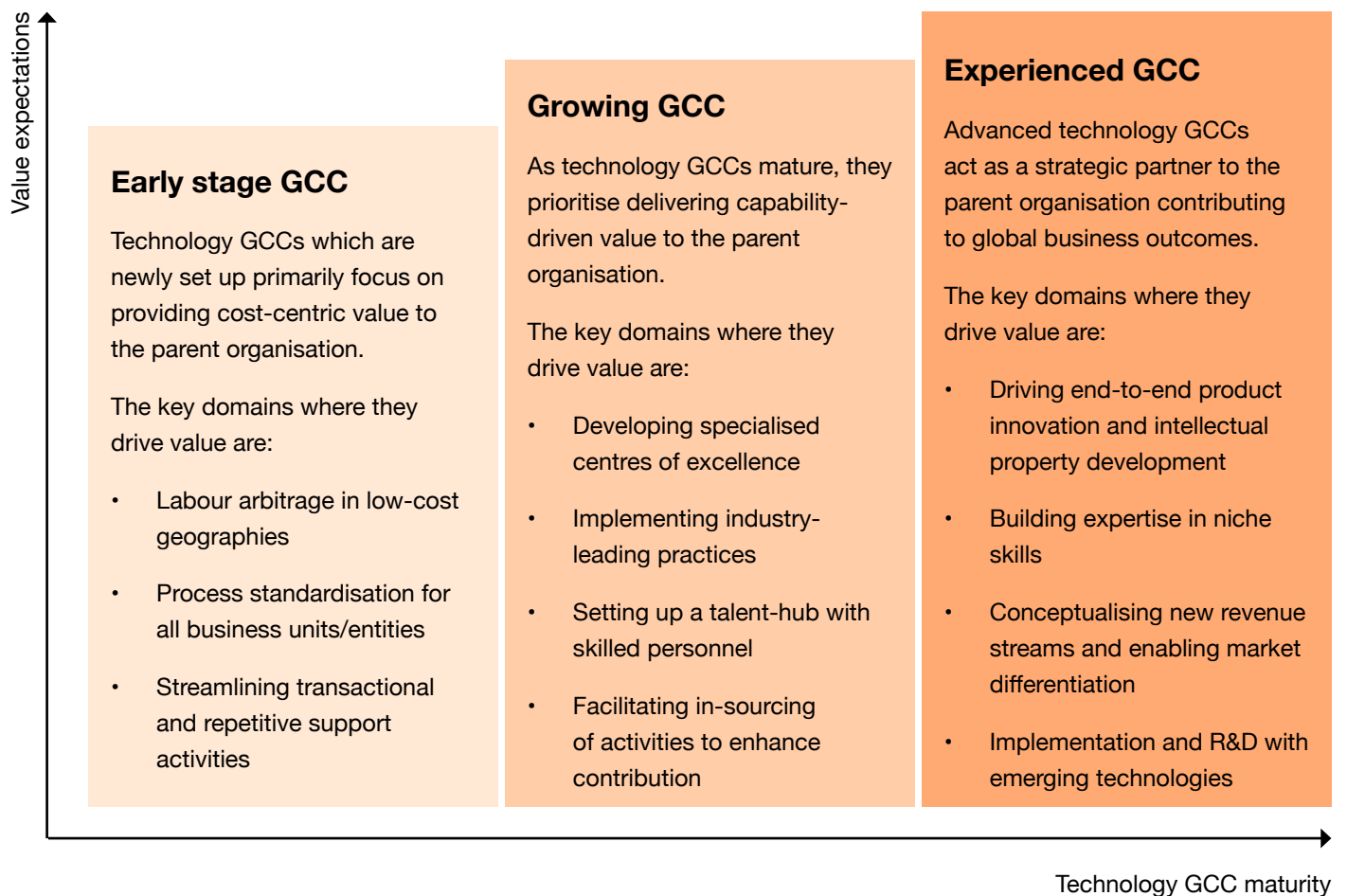


How value expectations evolve with GCC maturity

As technology GCCs mature, expectations of the value they deliver rise significantly. In the early stages, value is largely assessed through the lens of cost arbitrage. Over time, however, headquarters expect technology GCCs to

demonstrate deeper strategic contributions—ranging from building competitive advantage and driving innovation to supporting new product and service development.

Value expectations as per GCC maturity



Scope expansion becomes a critical part of a technology GCC’s journey as it matures and shifts its focus from a cost-centric value provider to a capability-driven unit that plays a critical role in the overall HQ strategy. To meet the HQs’ expectations of value generation, technology GCCs could expand their scope of services horizontally by adding new, higher value capabilities or vertically by deepening ownership across the existing service stack.

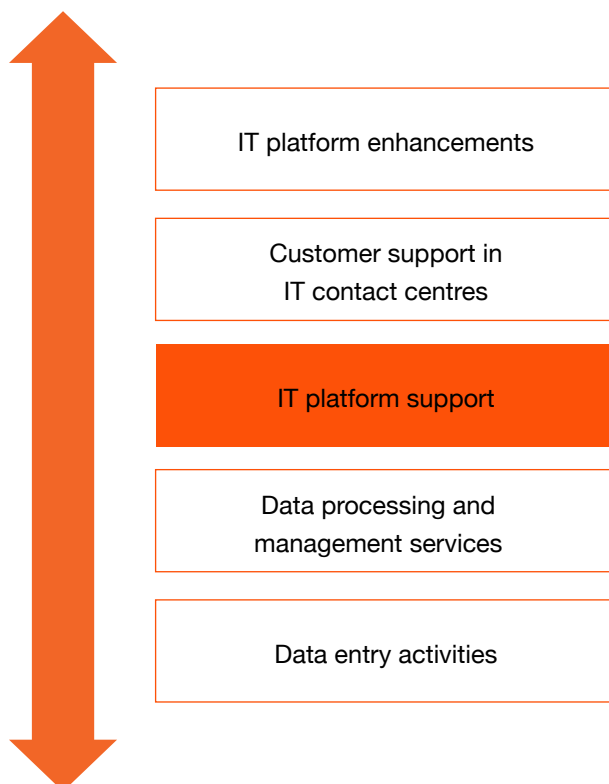
Horizontal expansion of GCCs

Horizontal expansion refers to the addition of entirely new capabilities. For instance, a GCC that began with IT platform support may over time take on technology R&D, new product development, advanced analytics, or cybersecurity, thereby widening the breadth of services it delivers to the headquarters.



Vertical expansion of GCCs

Vertical expansion, on the other hand, refers to deepening ownership within an existing capability. In this case, the GCC may begin to handle customer support in IT contact centres and IT platform enhancements, or move into data entry and processing.



Current value proposition of technology GCCs

Across technology GCCs today, clear shifts are underway—both in the value they deliver and in how they organise themselves to deliver it. This evolving landscape is shaped by changing business priorities, rapid technological advancement, and the growing need for resilient, innovation-led operating models. Six trends stand out:



Technology GCCs are shifting from cost centres to value drivers

As critical engines of enterprise value, the mandate of technology GCCs now centres on delivering measurable business outcomes—improving speed to value, increasing agility, and enabling growth through technology-led transformation.



Multi-function IT roles are driving transformation

Technology GCCs are consolidating functions that were once siloed—R&D, infrastructure, cybersecurity, application development, and data engineering. This integration enables faster product innovation, stronger security posture, and improved operational efficiency across the enterprise.



Performance metrics are being redefined

Moving beyond traditional SLAs, performance metrics are increasingly aligned with enterprise priorities such as innovation outcomes, stakeholder experience, and operational resilience. KPIs are being redefined to capture GCC contributions to strategic objectives, not merely operational efficiency.



Governance and value realisation frameworks are taking shape

To ensure accountability, GCCs are establishing dedicated centres of excellence tasked with defining, monitoring, and reporting value delivery against business-aligned objectives. The aim is to ensure that IT investments translate into measurable business outcomes with clear stakeholder accountability across the value life cycle.



Emerging technologies are multiplying value

Agentic AI, generative AI (GenAI), cloud, cybersecurity, and advanced analytics are redefining what technology GCCs can deliver. These capabilities are driving measurable returns through intelligent automation, enhanced business analytics, and innovation-led initiatives—positioning GCCs as hubs for next-generation digital solutions, not just service providers.



Culture, talent, and ecosystem strategies are being recalibrated

GCCs are embedding agility into their operating models to navigate tight talent markets and inflationary pressures. Attracting and nurturing specialised talent in AI/ML, cybersecurity, and cloud engineering has emerged as a strategic priority.

As technology GCCs move up the maturity curve, the metrics they capture and communicate to their HQs must also evolve, with the emphasis shifting from cost efficiency alone to measurable topline and business impact.

Our take

02

Ensuring value visibility

When HQs are unable to trace how a technology GCC advances business priorities, value remains invisible. This chapter outlines the approach technology GCCs must adopt to bridge this gap:

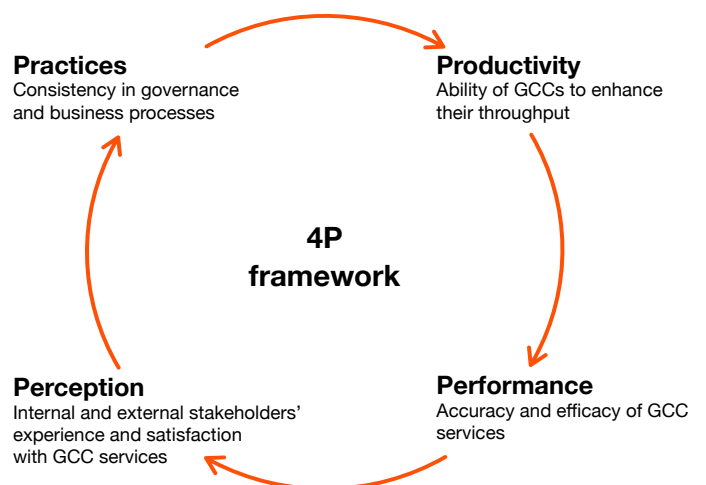
- **first**, by creating a direct and traceable link between IT services and their HQs' strategic objectives
- **second**, by embedding business outcome-driven value management practices into the way the GCC operates, measures, and reports performance.

A) Linking IT services to strategic objectives

It is imperative for technology GCCs to undergo a recursive cycle of value generation, measurement, and articulation to ensure that they continue to align with the broader strategic objectives of their HQs. Enabling this alignment demands a focused emphasis on four critical levers—the 4Ps: **practices, productivity, performance, and perception**. As business processes mature, GCCs are able to drive higher levels of **productivity**. Improved **productivity**, in turn, enhances service effectiveness and **performance**, shaping more positive stakeholder perceptions of the GCC's contribution. To sustain and strengthen this **perception** over time, GCCs must reinforce mature processes with rigorous governance **practices**, ensuring that value delivery remains consistent, visible, and credible.



4P framework



By prioritising the 4Ps, technology GCCs can institutionalise six core outcomes that collectively form the foundation of a mature value management framework:

Core outcomes of our value management framework

Business-IT cohesiveness	Business and IT strategy operate as a single, aligned system—ensuring that value generation is continuous, not episodic, and that every technology initiative can be traced back to an enterprise priority.
IT service catalogue clarity	The services the GCC provides to the HQ are transparently defined, catalogued, and communicated, giving stakeholders a clear line of sight into what the GCC delivers and setting precise expectations against which performance can be measured.
IT operations efficiency	Tools, processes, and governance metrics are standardised across all projects, eliminating operational fragmentation and creating a consistent, repeatable foundation for delivery at scale.
Value-based reporting	Governance cadences are established for regular KPI monitoring, with every metric tied to business-critical success measures.
Optimised resource allocation	A fungible pool of resources is built and maintained—one that can be dynamically deployed to support strategic, high-value initiatives as priorities shift, rather than remaining locked into static project assignments.
Focused IT investments	Technology spending is directed toward high-impact projects that demonstrably augment value for the HQ, replacing broad, undifferentiated IT budgets with disciplined, outcome-linked investment decisions.



We no longer define success by what we deliver, but by how our delivery accelerates the enterprise’s strategic priorities.”

Prabhakar Varadarajan
 Head of GCC and MD,
 ANZ Group Capability Centre, Bengaluru

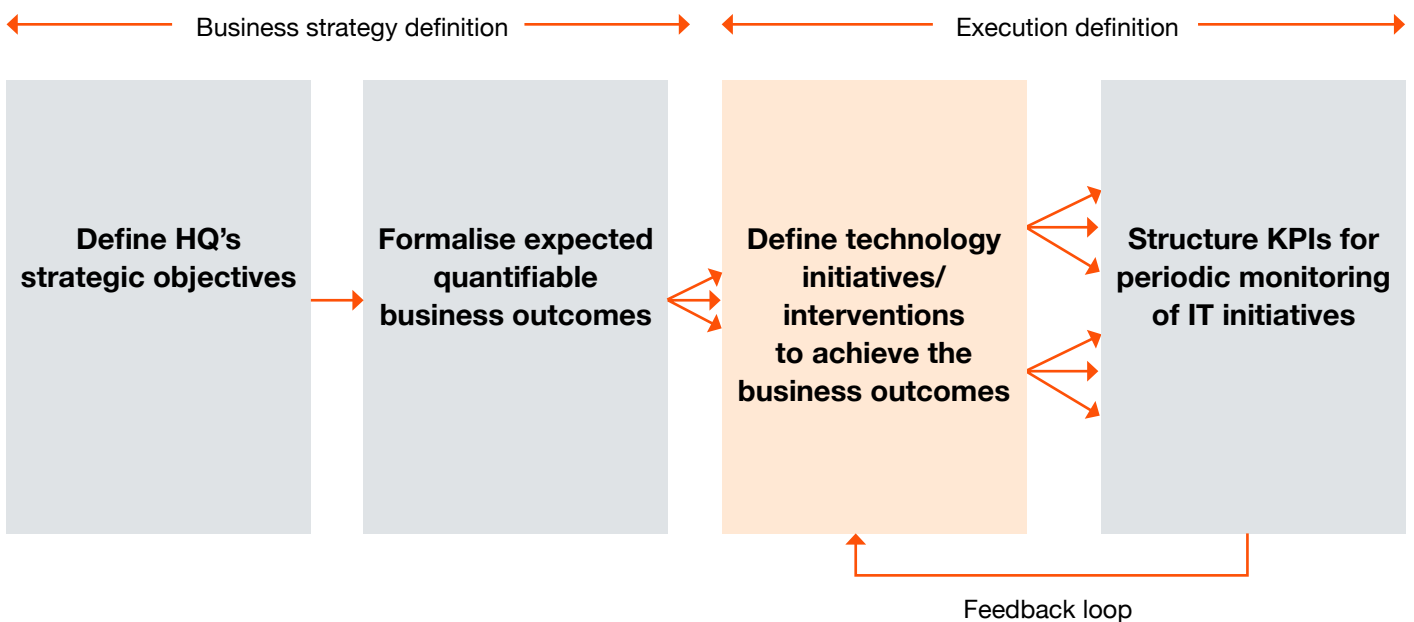
B) Adopting business outcome-driven value management practices

To ensure that the value generated by technology GCCs remains aligned with the strategic objectives of their HQs, it is essential to map business priorities and outcomes to individual IT initiatives and to continuously monitor, measure, and communicate the linked outcomes.

This enables technology GCCs to focus their efforts on delivering clearly defined outcomes that matter to the HQs.

Technology GCCs can operationalise business outcome-driven value management by following a structured four-step process:

Four-step roadmap for business-outcome-driven value management



In order to enable business-outcome-driven value management, technology GCCs need to first define the results they would be working towards. These results should be aligned with the HQ's strategic objectives.

Once the expected outcomes are formalised, technology GCCs should define the set of initiatives which can enable them to achieve the results. Each of these initiatives should also have defined metrics for monitoring their success.

To transition from traditional project execution to value-based delivery, technology GCCs can focus on twelve key dimensions—each designed to produce measurable business outcomes and align IT initiatives with the strategic goals of the headquarters.

Delivery-enabled planning

- Aligning IT project plans with business objectives and strategic priorities
- Using KPI dashboards and performance tracking mechanisms for proactive planning

Smart finance

- Monitoring variance in budget and operational costs through automated tools
- Aligning financial metrics with strategic investment opportunities

Clear scope

- Defining scope boundaries and validating with stakeholders to prevent scope creep
- Establishing criteria for KPIs upfront

Quality management

- Defining quality management metrics such as defect rate and service availability
- Implementing continuous improvement mechanisms

Stakeholder engagement

- Conducting workshops and aligning stakeholders on the metrics for transparency
- Enabling real time updates through reporting tools

Agile change control

- Adopting Agile/DevOps practices for faster delivery and adaptability
- Maintaining audit logs and approval workflows for governance

Governance-enabled decision-making

- Implementing governance dashboards for reviews and escalations
- Formalising ownerships and accountability through RACI metrics

Integrated suppliers

- Establishing vendor performance metrics and compliance checks
- Ensuring seamless integration of vendors for value realisation

Benefits realisation

- Tracking expected versus actual benefits using performance metrics
- Linking business value drivers such as cost efficiency and innovation to KPIs

High performing teams

- Tracking skill readiness and training hours per FTE
- Measuring employee engagement and satisfaction

Risk and opportunities management

- Maintaining integrated risk registers and triggering alerts for KPI deviations
- Using scenario planning to identify and capitalise on opportunities

Embedded life cycle assurance and learning

- Formalising value management as part of business as usual (BAU) operations for sustainability
- Consolidating lessons learnt and using them to refine strategies



To remain indispensable, we must shift from describing outputs to demonstrating strategic impact, aligned to the enterprise's strategic goals.”

Vijay Padmanabhan
Managing Director and Head of Hyderabad Office, Oaktree



03

Defining the role of the value management office (VMO)

As technology GCCs evolve from cost optimisation centres to strategic assets, the need for a dedicated function that embeds value realisation into daily operations—rather than treating it as a periodic reporting exercise—becomes critical. This has led to the emergence of the VMO, a strategic enabler that institutionalises value management as part of BAU, aligning technology services with the GCC's maturity milestones and the HQ's strategic agenda.

The VMO functions as a centralised structure to ensure that IT services delivered by GCCs are not only aligned with enterprise strategy but also contribute to measurable business outcomes. It empowers GCCs to go beyond transactional service delivery and function as transformation hubs with shared ownership towards enterprise goals. This transition is relevant in the context of GCCs operating in high-scale or preliminary stage, single or multi-region environments where IT capabilities typically drive innovation, agility, and competitive differentiation.¹

¹ PwC, IT services as a value multiplier in global capability centres

Key pillars and processes of the VMO

The VMO has four fundamental pillars which can be established through a systematic value chain:

Phase	Typical activities
Setup	<ul style="list-style-type: none"> • Definition of KPIs and value metrics for services provided by technology GCCs • Alignment with stakeholders on the value metrics • Target setting as per the defined KPIs/metrics
Operationalisation	<ul style="list-style-type: none"> • Development of data collection repository • Dashboard creation for real-time visibility into health of the technology GCC
Review	<ul style="list-style-type: none"> • Identification of gaps in performance in line with targets defined • Root-cause analysis of underperforming areas and recommendation of corrective actions
Run and continual improvement	<ul style="list-style-type: none"> • Addition and modification of KPIs based on inputs, identification of improvements, and further optimisation of processes, anchored on the GCC's evolving maturity • Development of a continuous improvement strategy for the VMO

KPI governance

The VMO's KPI framework spans five domains, each designed to monitor a distinct dimension of value:

Business alignment and value delivery	IT health	Innovation and agility	Cybersecurity and risk management	Talent, culture, and capability
Assesses how effectively IT strategies, investments, and services are aligned with business goals. This entails cohesiveness between IT projects, business priorities, budgeting, cost management, and returns on IT investments, while also capturing the HQ's perception of IT's responsiveness, relevance, and collaboration.	Evaluates the performance, reliability, and efficiency of IT infrastructure, systems, and service delivery. The focus is on sustaining a stable, resilient, and well-governed technology environment.	Measures IT's ability to drive innovation, adopt emerging technologies, and respond rapidly to evolving business and market needs. This includes the adoption of technologies such as AI, cloud, and IoT as well as progress on enterprise digitisation and modernisation.	Examines the GCC's effectiveness in identifying, protecting against, detecting, responding to, and recovering from cyberthreats while managing IT risks, compliance, and regulatory obligations. This covers the robustness of security architecture, defensive controls, and vulnerability management.	Determines IT's capacity to attract, develop, retain, and empower a skilled and engaged workforce while fostering a culture of collaboration, continuous learning, and adaptability aligned with enterprise values.

Making the value of GCCs visible

As technology GCCs mature, many are shifting to service-oriented models, where the value delivered by IT services is quantified in financial and tangible terms. This shift elevates the role of the VMO, making it central to ensuring the GCC's operating model remains aligned with the HQ's strategic direction. The VMO interfaces with the GCC operating model across the following four touchpoints:

Strategic alignment: While the GCC plans and governs IT initiatives through governance boards, the VMO ensures that every initiative is explicitly mapped to an enterprise objective, backed by clear sponsorship, and executed through cross-functional collaboration to deliver intended business outcomes.

Service catalogue alignment: The VMO aligns performance metrics to the GCC's service catalogue, ensuring that value measurement reflects the full scope of services offered. As the service portfolio evolves, the VMO continuously refreshes metrics to remain relevant and outcome-oriented.

Leading practice identification: The VMO benchmarks GCC processes against industry standards and leading practices, using these insights to drive continuous improvement and strengthen value delivery maturity.

KPI management: Beyond tracking traditional metrics such as SLAs and delivery timelines, the VMO reframes performance measurement around value contribution. Using a standardised KPI framework, it shifts the focus from cost efficiency alone to enterprise impact.



In its role as a shared value creator across multiple entities, a GCC must transition its narrative from transactional updates to strategic storytelling that emphasises measurable impact and future potential.”

Indradyumna Datta
Executive Vice President and Chief Digital Officer,
Jindal Steel Limited

Case study: Value-driven transformation for a pharmaceutical giant

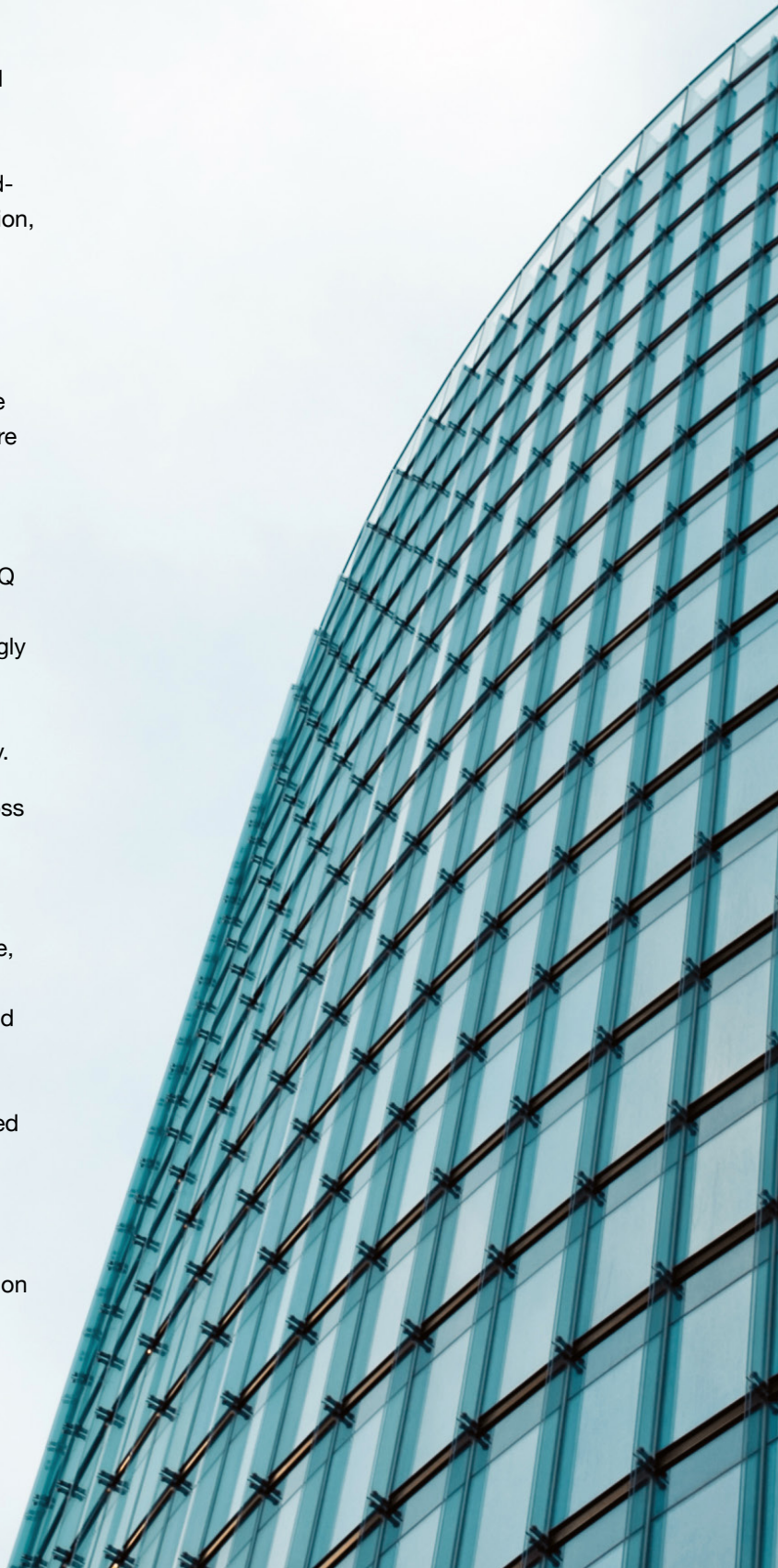
The India-based GCC of a UK-based pharmaceutical giant undertook a transformation programme for its source-to-contract journey. The programme involved multiple initiatives across process orchestration, third-party risk management (TPRM), contracting automation, and post-signature analytics.

But two critical gaps undermined the programme's ability to demonstrate value to the HQ.

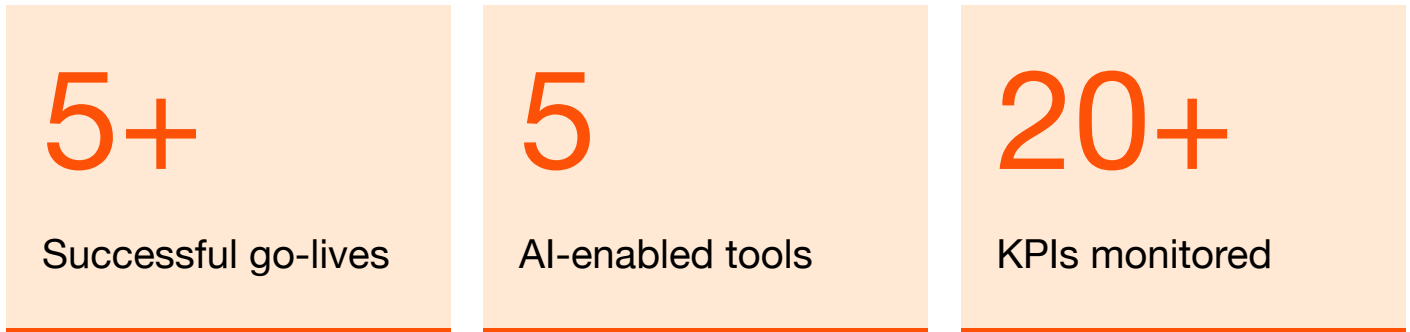
First, the initiatives lacked clearly defined KPIs. There was no structured measurement framework to capture the evolving value these initiatives were generating. Without defined metrics, the GCC had no consistent language in which to articulate progress, quantify impact, or demonstrate return on investment to its HQ leadership. Second, the initiatives had no AI-driven components. In a landscape where the HQ increasingly expected its technology centres to lead on new-age technology adoption, the absence of AI across the transformation programme was a missed opportunity.

Our proposed approach included embedding AI across the transformation programme. We replaced the existing procurement system with a single, AI-driven orchestration tool for all source-to-pay processes, automating sourcing workflows to ensure compliance, maximise commercial opportunities, and enable a frictionless, policy-compliant experience for users and channel partners. For TPRM, we proposed replacing the existing TPRM tool with a new AI-enabled risk framework incorporating pre-screening and risk-based assessments to improve turnaround time and overall risk posture.

In parallel, we developed a comprehensive KPI framework—20+ metrics monitored across five solution areas—designed to give the GCC a measurable, reportable vocabulary for the value being generated.



Our KPI framework in action



Challenges



Our solutions



Tangible benefits

- Absence of AI-driven orchestration tool for all sourcing events
- High variability in functional workflows across stakeholder groups

Sourcing automation
A single easy entry point for all source to pay processes replacing current procurement system

- Automated sourcing processes ensure compliance and maximise commercial opportunities.
- They also enable a frictionless, policy-compliant experience for users and channel partners.

- Absence of standardised and systemised approach to onboard or offboard a third party

TPRM
Manage replacement of existing TPRM tool with a new tool to improve overall risk framework

- Improved TPRM tool ensures a more effective risk framework with pre-screening and risk base assessments.

- Underlying process and compliance gaps in contracting life cycle

Contracting automation
Transform existing CLM system with new AI-based tool that supports red-lining and clause review

- Leveraging GenAI and a standardised contract management process improves user experience, speed to contract, negotiation outcomes and contract risk management.

- Absence of AI-driven tool to identify unrealised contractual savings

Post-signature data analytics
Generate contracts and spend insights to capture recoveries from customers

- Post-signature data analytics enables scale-up, detection of unrealised contractual savings, and boosts profit and loss (P&L) impact.

KPI framework for value capture

Source-to-pay	TPRM	Contracting life cycle	Data foundation	Post-signature data analytics
% improvement in P&L impacted savings from improved sourcing	Improvement in turnaround time for risk assessment	% reduction in end-to-end contract life cycle time	Number of data sources moved into cloud storage	Annual value of rebates recovered
		% increase in user experience, i.e. perceived usability score		
% of activities that are AI-assisted or fully automated	% increase in rejected assessments to improve operational efficiency	Increase in number of contracts managed per FTE	% reduction in time taken to enrich the spend data of past month	Incremental value captured as a % of total contract value
		% reduction in manual touchpoints per contract		
% improvement in compliance	% increase in CSAT score through improved risk framework	% reduction in contract deviations from standard templates/clauses	% increase in quality of spend data mapped with right commodity code	% reduction in negotiated contracts
		Improvement in contract compliance and reduction in contracting gaps		

04

Where we can help

As technology GCCs establish themselves as key value generators for their HQs, they must ensure sustained value delivery governed by a well-articulated and clearly defined value management model.

We offer various services within the value management vertical of technology GCCs—from strategising the

key tenets of setting up a value management model to operationalising the VMO. These services enable centralised governance for monitoring and measuring the value generated by technology-focused GCCs, and also articulate the associated issues and risks across business and IT, driving end-to-end accountability.

Our roadmap for end-to-end value management



Adopting a structured value management framework— anchored by in strong governance through a VMO—enables technology GCCs to secure sustained strategic buy-in from HQs. In an environment of rapid technological disruption, innovation may provide competitive advantage, but value communication determines whether that innovation is funded and scaled. A well-run VMO ensures that the most impactful ideas are systematically identified, measured, and amplified—positioning GCCs not just to keep pace with change, but also to lead it with confidence.



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