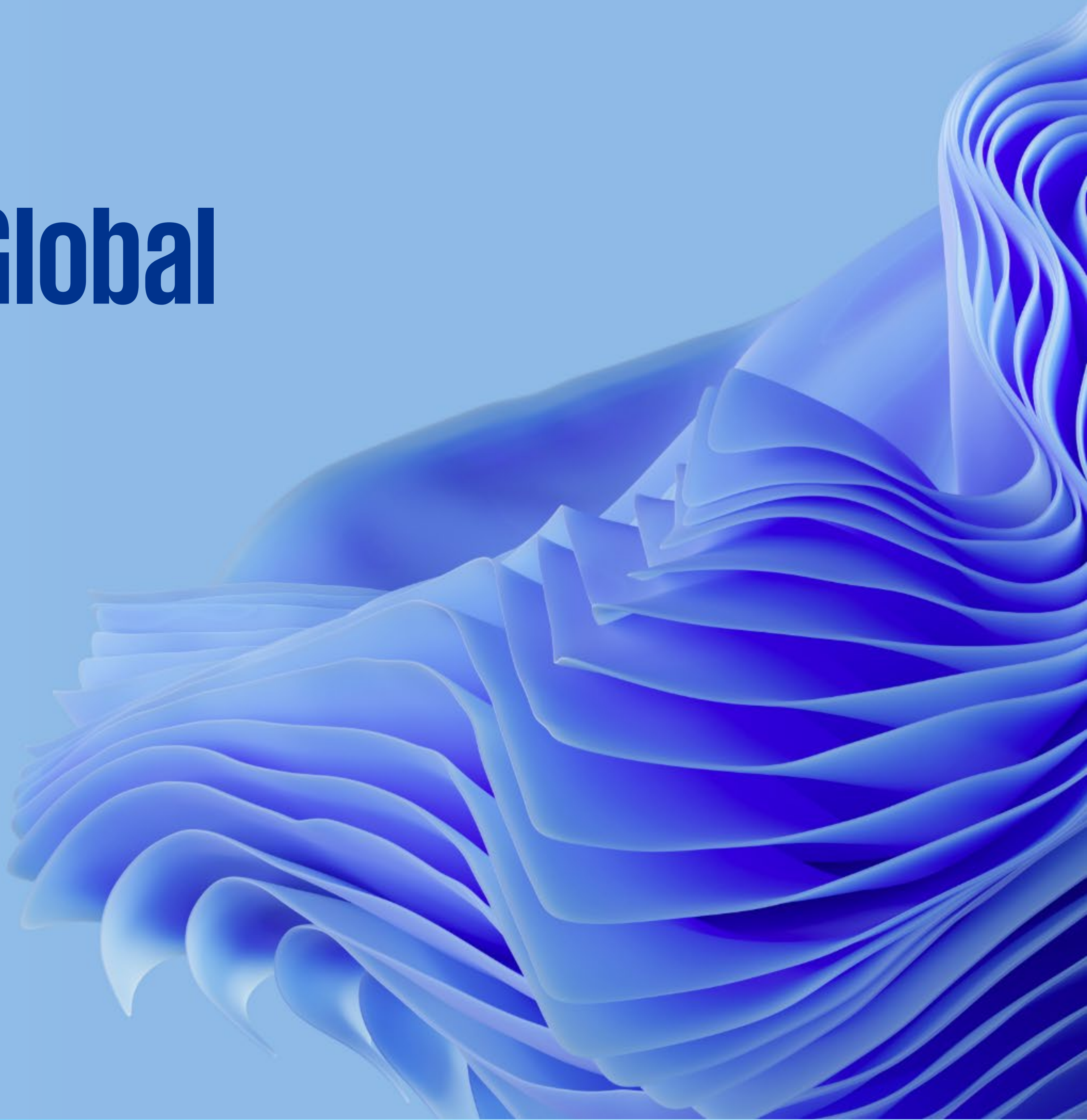
Shared Services & Global Business Services

KPMG in Poland | May 2025



Key benefits of business proces centralization

Centralising business processes into an SSC (Shared Services Center) or GBS (Global Business Services) model offers significant benefits. Centralisation enables businesses to operate more strategically, efficiently, and competitively.

Cost Efficiency

Economies of scale and reduced operational expenses

Better Data Visibility

Centralized data enables faster, more informed decision-making

Scalability & Flexibility

Easier integration of new business units or geographies

Decreased OpEx

Drives continuous improvement, automation, and innovation

Focus on Core Business

Allows business units to concentrate resources on strategic, revenue-generating activities

Process Standardization

Harmonized procedures across the organization, enhancing quality and reducing errors

Improved Control & Compliance

Central oversight facilitates regulatory compliance and risk mitigation

Enhanced Service Quality

Dedicated expertise and process specialization improve customer and employee satisfaction

Faster Digital Transformation

Accelerates technology adoption like RPA, AI, and advanced analytics

Talent Management

Attracts specialized skills, creates career paths, and improves employee retention

Business Services

What we can expect from further maturing of Business Services model

Shared Service Center

- Cost savings
- Productivity improvement (economy of scale)
- Process centralization
- Standard process documentation
- Accelerated service delivery

Global Business Services

- Process excellence (optimization & automation)
- IT systems integration
- Compliance and mitigation of overall business risk
- Excellence and consistency in CX
- Internal source of uniquely qualified talents
- Greater organizational flexibility

Integrated Business Services Center of Excellence / Expertise

- Control over end-to-end process
- Global reporting and data visualization management
- Innovative technology solutions driver
- CX management hub
- Transformation management hub

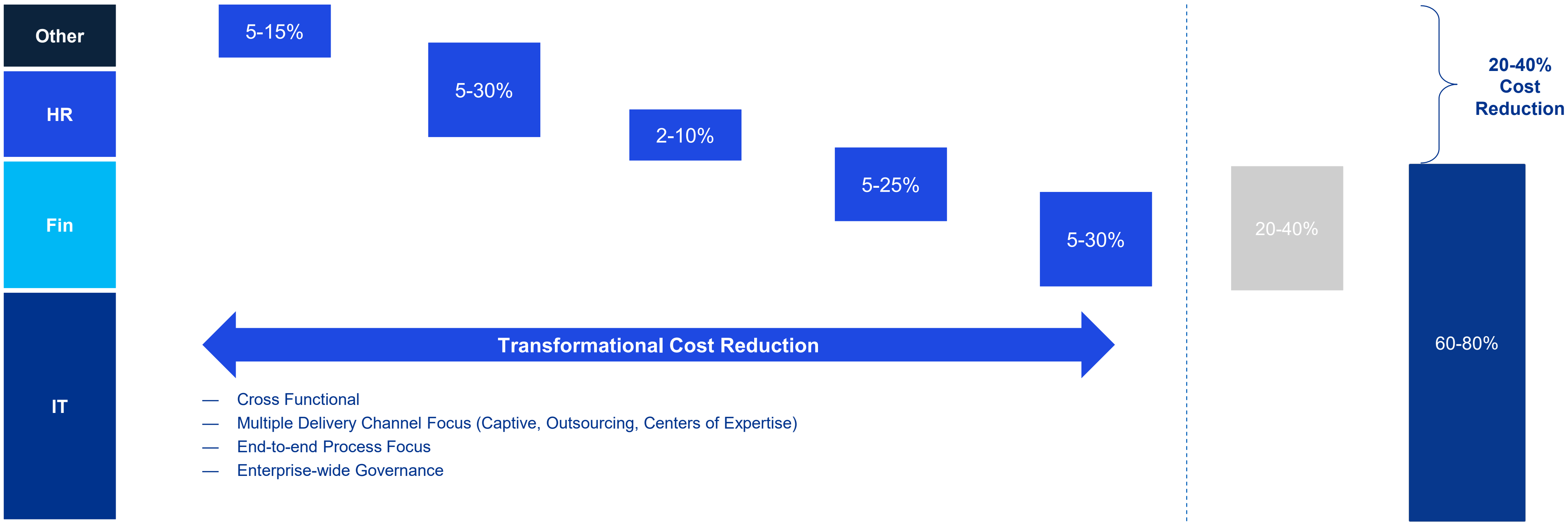
Growth & Innovation Lead

Value Generation

Cost Reduction & Efficiency Generation

Data source: SSON Research and Analytics

Expected cost reduction



Today's cost

Organisation consolidation
- Spans
- Layers
- Skill mix

Labour arbitrage
- Salary
- Outsourcing

Demand management
- Policy
- Compliance
- Rationalisation

Process reengineering
- Simplification
- Standardisation

Automation, mobile and cloud
- BPM
- Digitisation
- Robotic Process Automation

Increased cost to serve
- Leadership and Governance
- Occupancy
- Overhead

Future cost

Process Centralization Opportunities in Poland

Overview for potential Japanese Clients

KPMG | Advisory | Shared Services and Outsourcing Consulting

May 2025

01

Trends in process centralization

Trends in Business Services sector

Shared Services evolve from simple centralisation of processes to hubs driving excellence, implementing automated solutions and developing employees with advanced analytical skills.

From	To	
Limited, rules-based process automation	**Enable new technology** Cloud everywhere, AI enabled processes	**Automate everything** Continuous cycles & insights
Disparate data sets, reactionary analysis	**Manage and monetize data** Data as an asset	**Serve as strategist** AI generated insights and commentary
Task focused workforce, limited digital acumen	**Flexible On-Demand Workforce** Finance as a service	**Lead enterprise performance** Right skills to drive innovation
Large, global business services centers	**Boundary-less delivery** Virtual CoEs and 70% less "transactional" labor	**Everything as a service** Quickly adapt to changing customer needs

78% of Finance leaders believe that AI will enable existing Finance staff to take on more value-added strategic roles

68% of organizations have invested in Data & Analytics to provide enterprise-wide insights

63% of respondents declared they are already using Intelligent Process Automation (IPA)

31% of respondents implemented RPA solutions within the last 3 years

22% of respondents declared retraining employees to deal with data

Sources:
- ABSL report „*Business Services Sector in Poland 2024*"
- Future Ready Finance Survey: Learn what high-performing organizations are doing differently

Trends in process centralization

	F&A	Procurement & Supply Chain	BFSI	HR	IT
USUALLY	• Accounts Payable • General Ledger & Period Reporting • Travel & Expenses • Invoice to Cash	• Indirect Procurement • Order Management • Customer Service	• Customer Operations • Loan Operations • Foreign Exchange • KYC / AML	• HR Administration & Reporting • Recruitment (eg. screening)	• Application Lifecycle Management • Robotic Process Automation (RPA), Process Digitization • Project Management (IT specific)
OFTEN	• Business Controlling • Statutory & Tax Services • Credit Management • Maintenance supplier portal, incl. E-invoices, supplier self-services	• Supply Chain Management & Logistics • Full R2O process for all requisitions (directs and indirects	• Risk & Compliance • Corporate Payments • Cash Management	• Talent Management • Payroll • Training & Development Administration	• Other IT services • Infrastructure Management • User support / Service Desks
SOMETIMES	• Financial Planning & Analysis • Order to Invoice (Order Management) • Treasury	• Sourcing & Category Management • Direct Procurement • Contract monitoring & administration	• Selected actuarial activiteis • Asset Management • Fund Accounting	• Compensation & Benefits • Exit & Retirement Management	• Cloud Services • Testing • Information Security (incl. Cybersecurity)
RARELY	• Strategy & Policy • Financial Report Review & Approval • Statutory Reports and Filing Review & Approval • Fiscal Report Review & Approval	• Strategic Procurement • Procurement Policy • PO Approval	• Other BFSI Specific Services • Insurance Services	• Knowledge Management • Mobility	• Enabled Services • Service Mgmt – Risk Framework

* Source: ABSL report „*Business Services Sector in Poland 2024*” & KPMG BA SSOA research

02

Poland as SSC/BPO destination

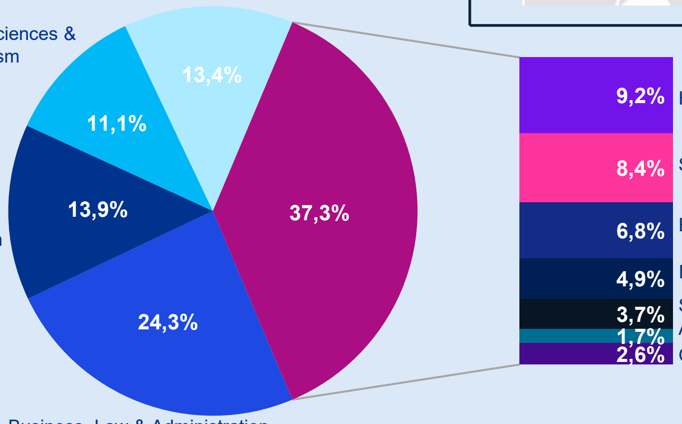
Why invest in Poland ?

Human capital & labour costs

8th
Lowest labour cost in EU

4th place
in terms of the number of students in Europe

Main study fields*



* Source: Statistics Poland (GUS) – Education (2023/2024)

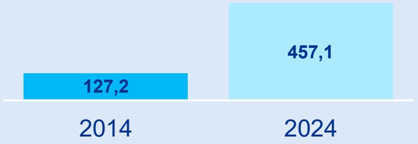
Strategic location in the heart of Europe

4,916 km
of motorways and expressways;1,170 km planned for construction

13
International airports incl. transshipment air cargo hubs in Warsaw, Katowice and Gdańsk

4
maritime ports of major strategic importance (Szczecin, Świnoujście, Gdynia, Gdańsk)

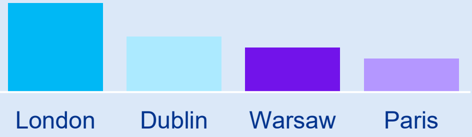
Dynamic growth of Business Service Sector (from 127,2k employees to over 450k)*



* Source: ABSL report „Business Services Sector in Poland 2024"

Investment potential

3rd place
Warsaw Ranks 3rd in Europe for Investment Potential

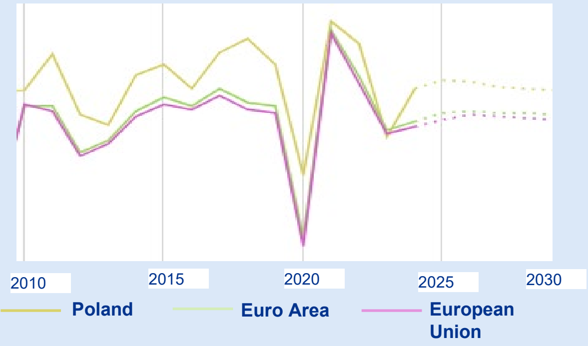


*Source: *European Cities and Regions of the Future 2025, fDi Intelligence*

Reliable and strong economy

Poland's credit ranking		
A2	A-	A-
Moody's Analytics	S&P Global Ratings	Fitch Ratings

GDP growth - annual percent change



Poland – the Leader in CEE region

Poland is perceived as most business-friendly in CEE region

Gross expenditure on R&D 2023	Place
Poland	**15**
Hungary	19
Lthuania	21
Slovakia	22
Latvia	25
Romania	29

Source: Eurostat

World Competitiveness Ranking 2024	Place
Czech Republic	29
Lithuania	30
Poland	**41**
Latvia	45
Romania	50
Hungary	54

Source: World Competitiveness Ranking

Corruption Perception Index 2024	Place
Latvia	38
Poland	**53**
Slovakia	59
Romania	65
Bulgaria	76
Hungary	82

Source: Corruption Perceptions Index 2024

Poland has the highest FDI level in CEE region*

1st

in CEE region in Foreign Direct Investment level in 2023

Country	FDI instock 2023 (in USD million)
Poland	**335 540**
Czech Republic	216 595
Romania	125 555
Hungary	118 983
Bulgaria	61 945
Slovakia	60 533

* Source: UNCTAD (Annex table 03: FDI inward stock, by region and economy, 1990-2023)

Poland is among 3 top IT markets in CEE

- over 400.000 IT specialists
- already established network of IT outsourcing
- well- known companies such as Google plan new investments in Poland

* Source: Emerging Europe Report 2023

Poland is a leader in CEE region office market

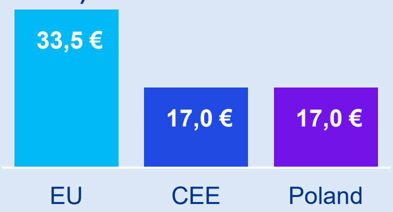
13 million sq m

of modern office space in Poland in 9 mature office markets. **The largest office market in CEE.**

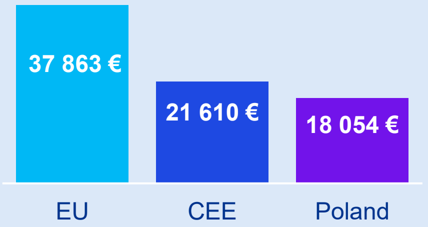
Source: ABSL

Poland has lower labor costs than CEE average*

Average labor cost in Poland, EU & CEE in 2024 (€ per hour)



Average annual net earnings in Poland, EU & CEE in 2023**



** Single person without children, 100 % of average worker

* CEE: Poland, Hungary, Czech Republic, Slovakia, Slovenia, Romania, Bulgaria, Estonia, Latvia, Lithuania
Source: EUROSTAT

15th place

In EF English Proficiency Ranking* (out of 116 non-native English countries).

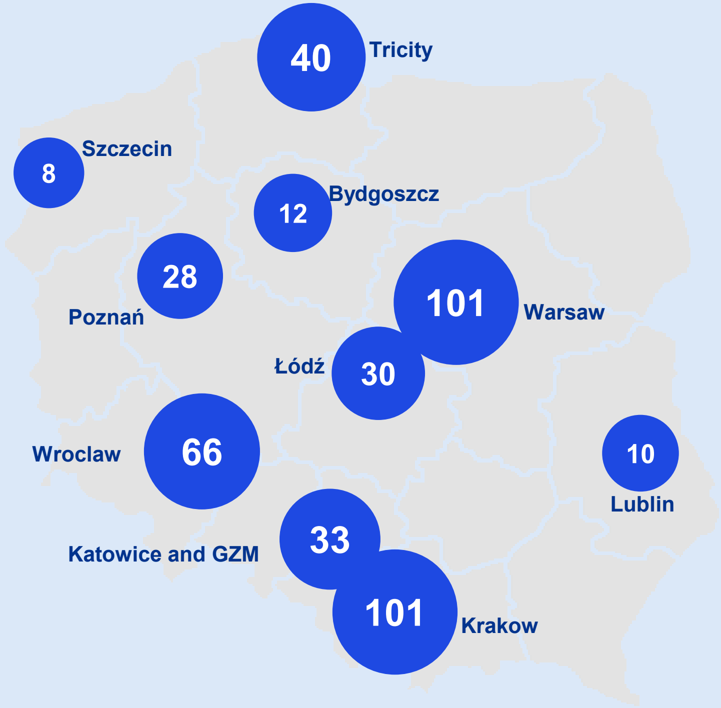
EF EP Index	Rank
Romania	12
Poland	**15**
Bulgaria	16
Hungary	17
Slovakia	18
Czech Republic	25

* Source: English Proficiency Index

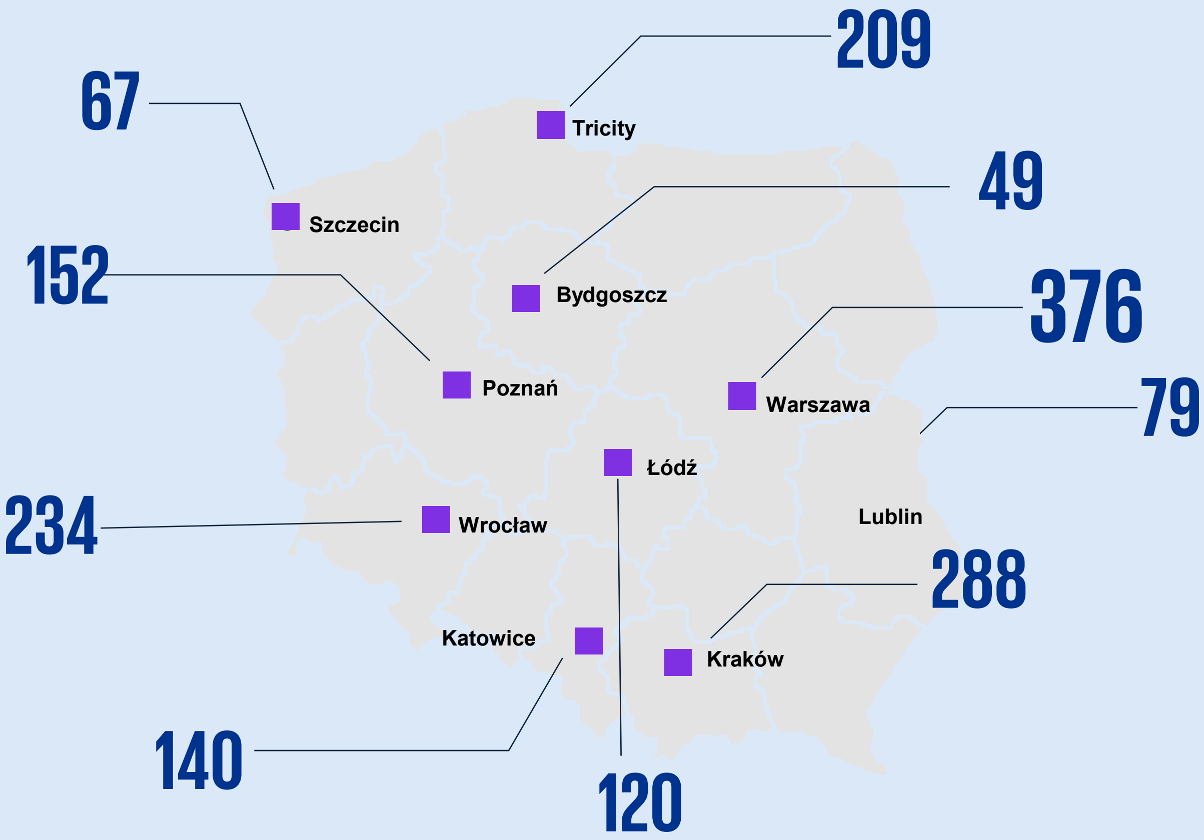
Number of business centres and their employees in Poland*

In Q1 2024 there were 1,941 BPO, SSC/GBS, ITO & R&D business services centers in Poland (84% of which were foreign-owned investors)

Headcount in Business Services Centres by location in 2024
(in thousands)



Number of Business Services Centres by location in 2024

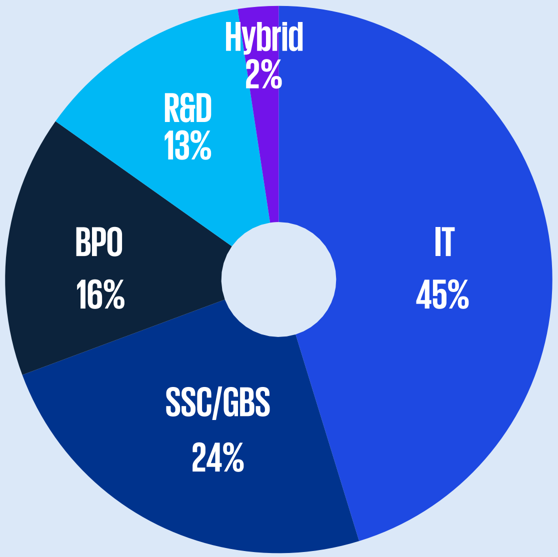


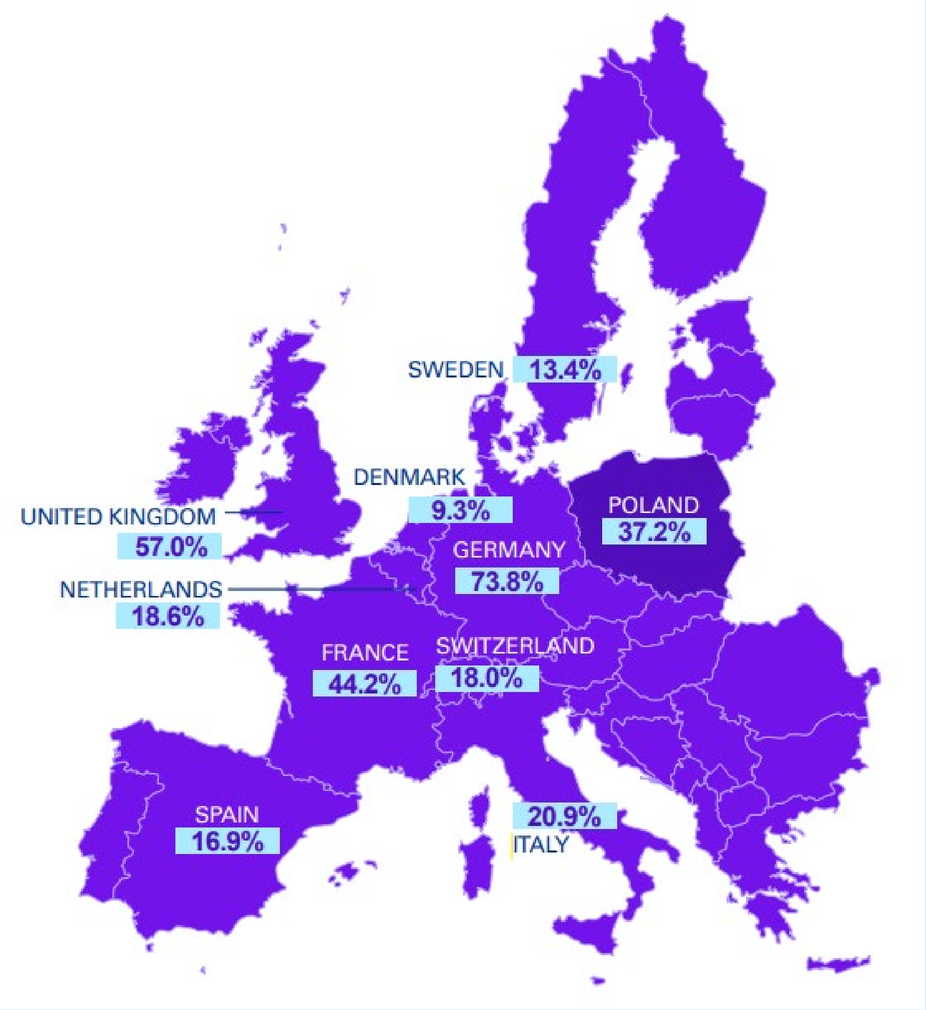
* Source: ABSL report „*Business Services Sector in Poland 2024*”

Types of business centres and origin of serviced markets

Location of the top European clients served by centres in Poland

The Polish business services sector delivers a broad range of services to clients from all over the world. The top five foreign markets serviced by business centres in Poland are Germany (73.8% of respondents have top clients originating from this country), the UK (57.0%), France (44.2%), the US (40.7%) and Italy (20.9%).





*Source: *KPMG in Poland based on ABSL "Business Services Sector in Poland" data (percentages of respondents identifying each country as the origin of some of their top clients)*

03

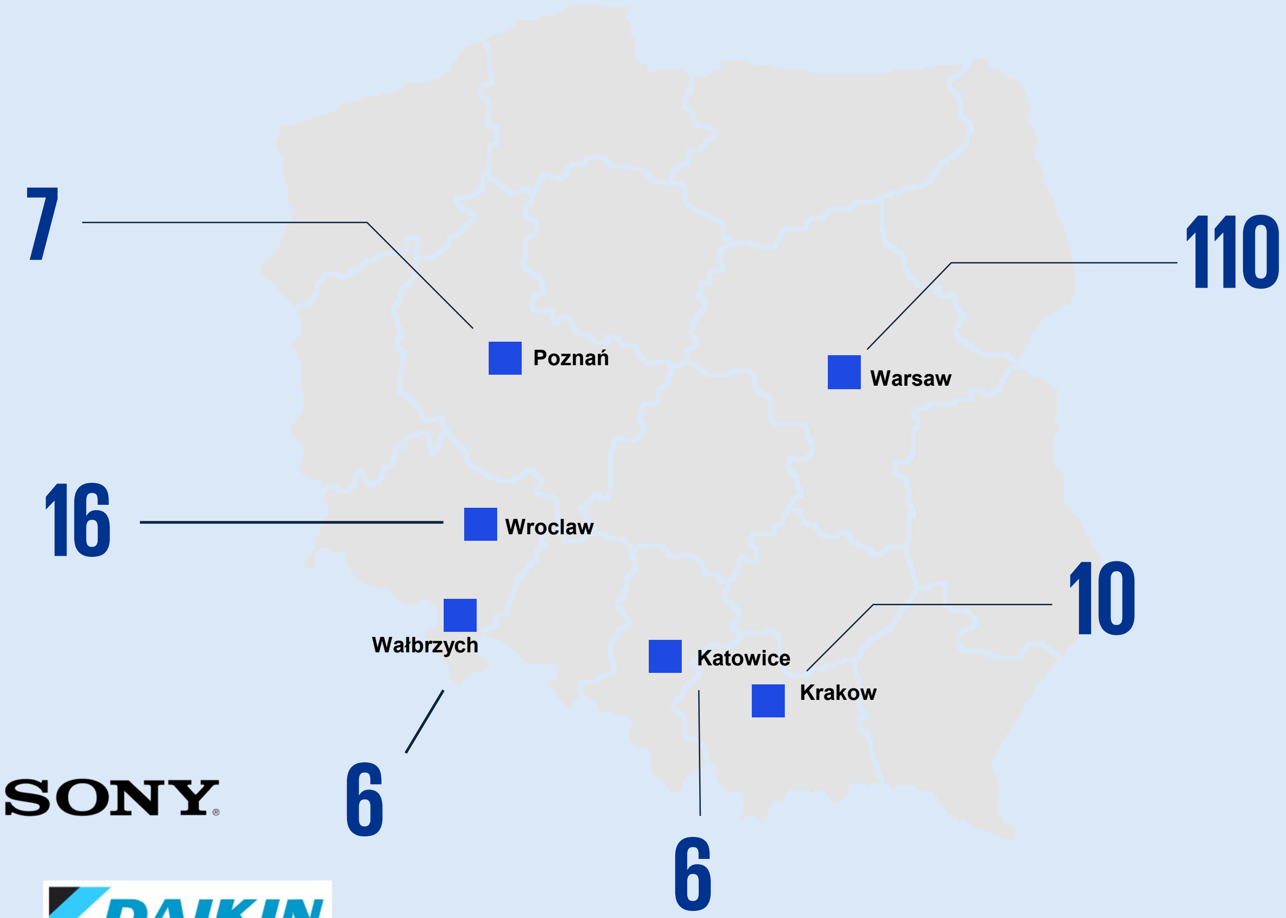
Japanese investments in Poland

Number of Japanese companies in Poland

In January 2025 there were over 350 Japanese companies operating in Poland

53% of them operate in three major locations: Warsaw, Wroclaw and Krakow*

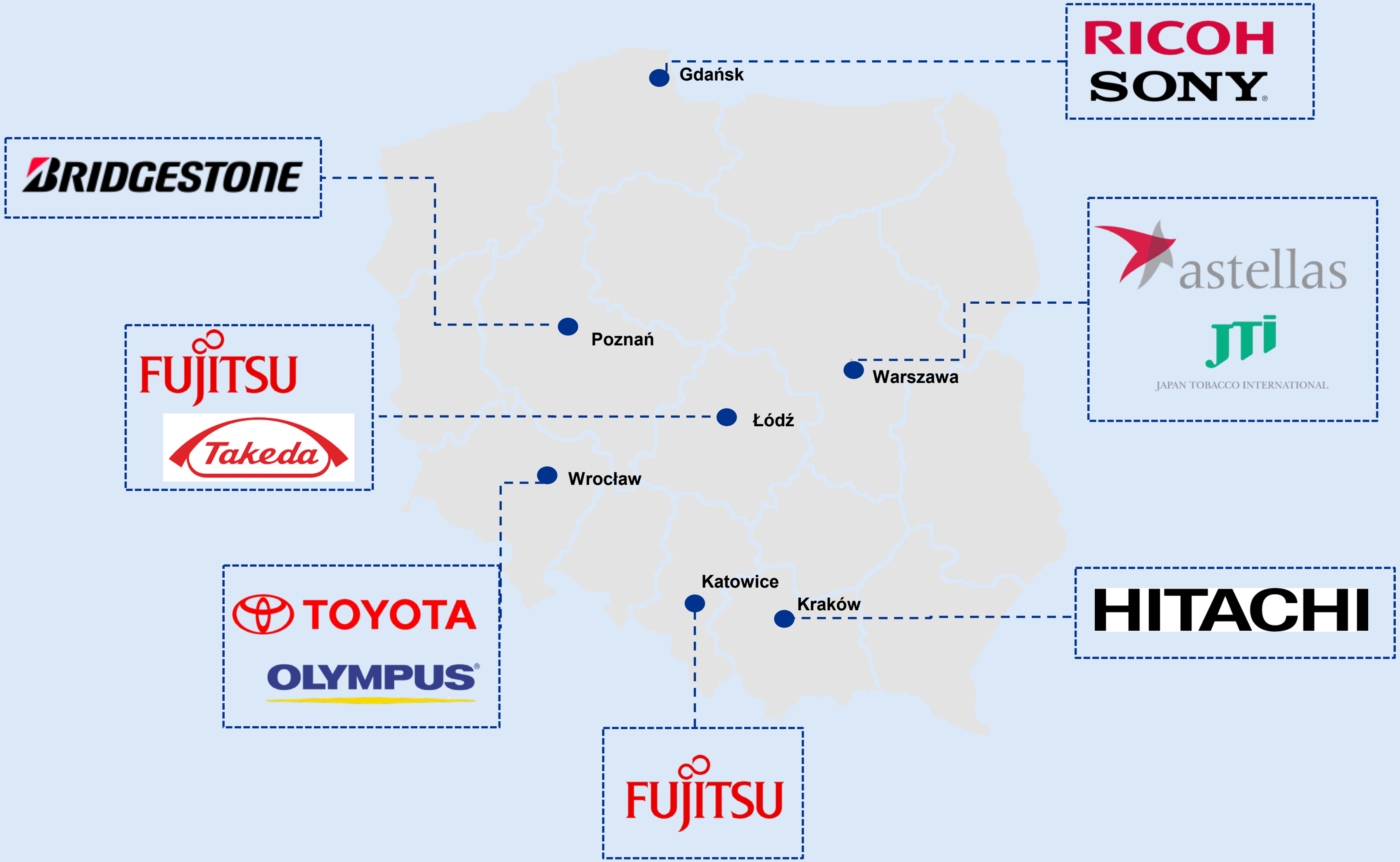
* Source: Japanese Companies in Poland- COIG



Japanese brands present in Poland (examples)

TOYOTA, SUMITOMO ELECTRIC, YAZAKI, SONY, Takeda, Canon, FUJITSU, DAIKIN, JTI JAPAN TOBACCO INTERNATIONAL, HITACHI, RICOH, astellas, BRIDGESTONE

Japanese SSC/GBS/BPO in Poland - examples



Fujitsu Poland Global Delivery Center

FUJITSU

Scope

Fujitsu Poland GDC focuses on IT services, delivering solutions in the following areas:

- application & multi-cloud
- DX digital transformation
- workforce & workspace
- enterprise cyber security
- partner business solutions
- service integration
- business process
- program & project services

Location

2009

is the year of establishment of Global Delivery Center

50+

countries and regions where Fujitsu operates

3100+

FTEs providing services to 162 corporate customers

JTI GBS Poland

JAPAN TOBACCO INTERNATIONAL

Scope

GBS in Warsaw provides services within the following areas:

- finance
- legal & regulatory affairs
- human resources
- marketing
- sales
- global supply chain
- IT and digital
- R&D and product development

Location

2019

is the year of establishment of JTI GBS in Warsaw

130

countries worldwide where JTI operates

600+

FTEs providing services for international business units

Polish- Japanese Economic Relations

3rd **According to NBP data for 2023, Japan is the third largest investor in our country among countries outside the European Union.**

Japanese companies have made significant investments in Poland's automotive sector. Toyota has invested PLN 6 billion in plants in Wałbrzych and Jelcz, producing engines and hybrid drives, creating over 3,000 jobs.

Bridgestone has operated in Poland for over 20 years, with its most advanced tire factory located in Poznań.

In 2022, Daikin Europe began building a heat pump factory in Ksawerów—an investment of around EUR 300 million set to create 3,000 jobs, with production starting in July 2024.

Source: Japanese investments in Poland - Trade.gov.pl

2025 **In February 2025, the Action Plan for the Implementation of the Polish–Japanese Strategic Partnership until 2029 has been signed.**

During the meeting between Minister Sikorski and Minister for Foreign Affairs Takeshi Iwaya of Japan, the discussions centered on strengthening bilateral ties, including drafting agreements on social security, protecting classified information, and collaborating between space agencies.

The ministers explored potential cooperation in areas like the defence sector, nuclear energy, transport infrastructure development, and trade in agricultural and food products.

Ministers Sikorski and Iwaya also talked about upcoming events such as Expo 2025, defence and agri-food trade shows, and the planned visit of Prime Minister Donald Tusk in the fall.

Source: Action plan signed for implementing Polish–Japanese strategic partnership - Ministry of Foreign Affairs Republic of Poland - Gov.pl website

Thank You for Your attention!

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