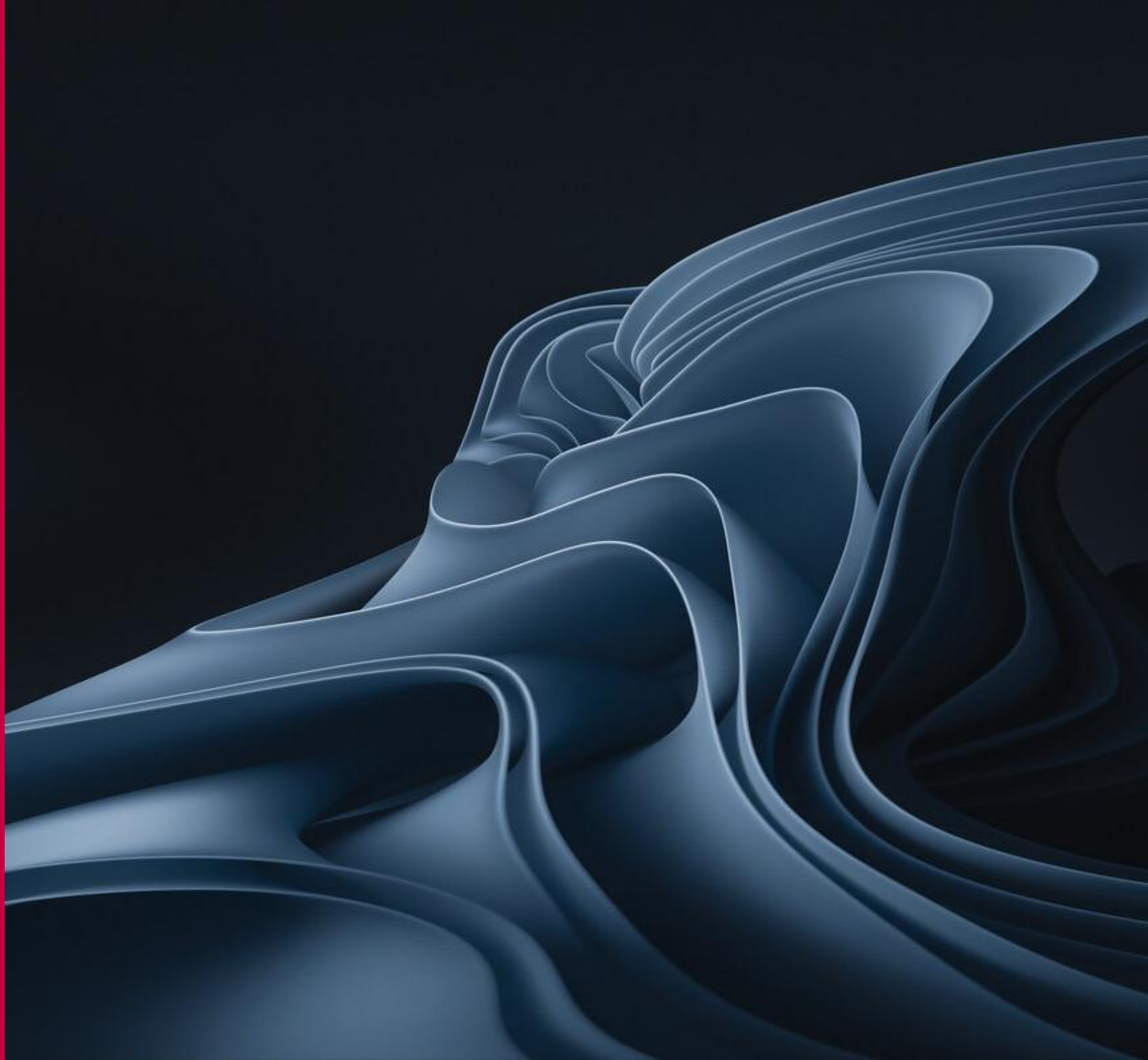


Future-proof revenue model in Services

Inspiration

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2026: Services firms are now acting on AI

2025

Services firms are talking about AI

2026

Services firms are acting on AI

”

Engineering: We have an AI based solution, but our engineers are hesitant to deploy it, as it is a threat to their expertise

”

Law firms: Corporate counsels are demanding lower ticket sizes; they just assume efficiency driven by AI

”

Software dev.: Productivity of our best developers has increased with 1.000%!

”

Digital agencies: A large share of our work is low added-value and prone to be replaced by AI, we see large differences in how far player are in this movement

”

IP Law: Given our revenue mix (high vs low added value), we need to increase revenue with factor 3 to maintain our current (absolute) margin

Many unknowns when it comes to AI, but it will change the billable logic for services firms

Hours x Price - Costs



Volume
decreases due
to efficiency



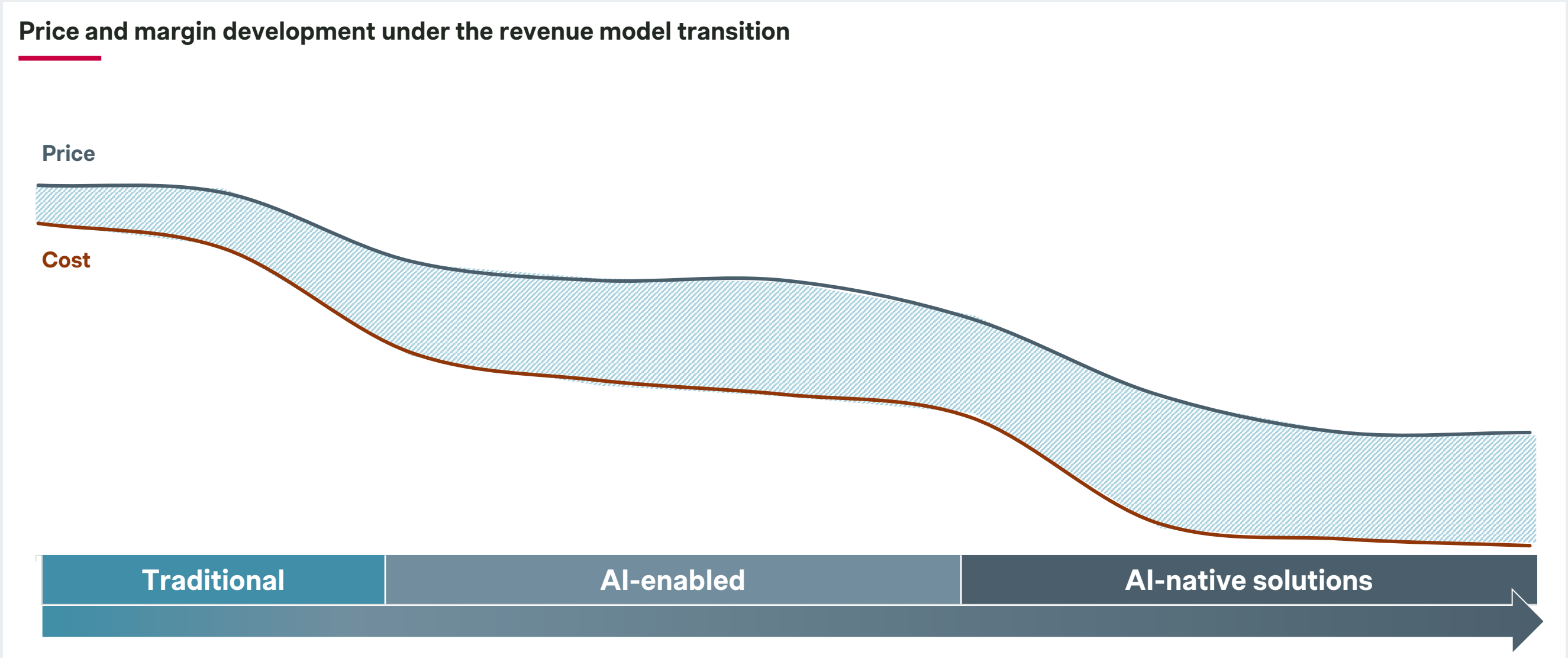
Price under
pressure due to
transparency



Costs increases
due to AI/tech
investments

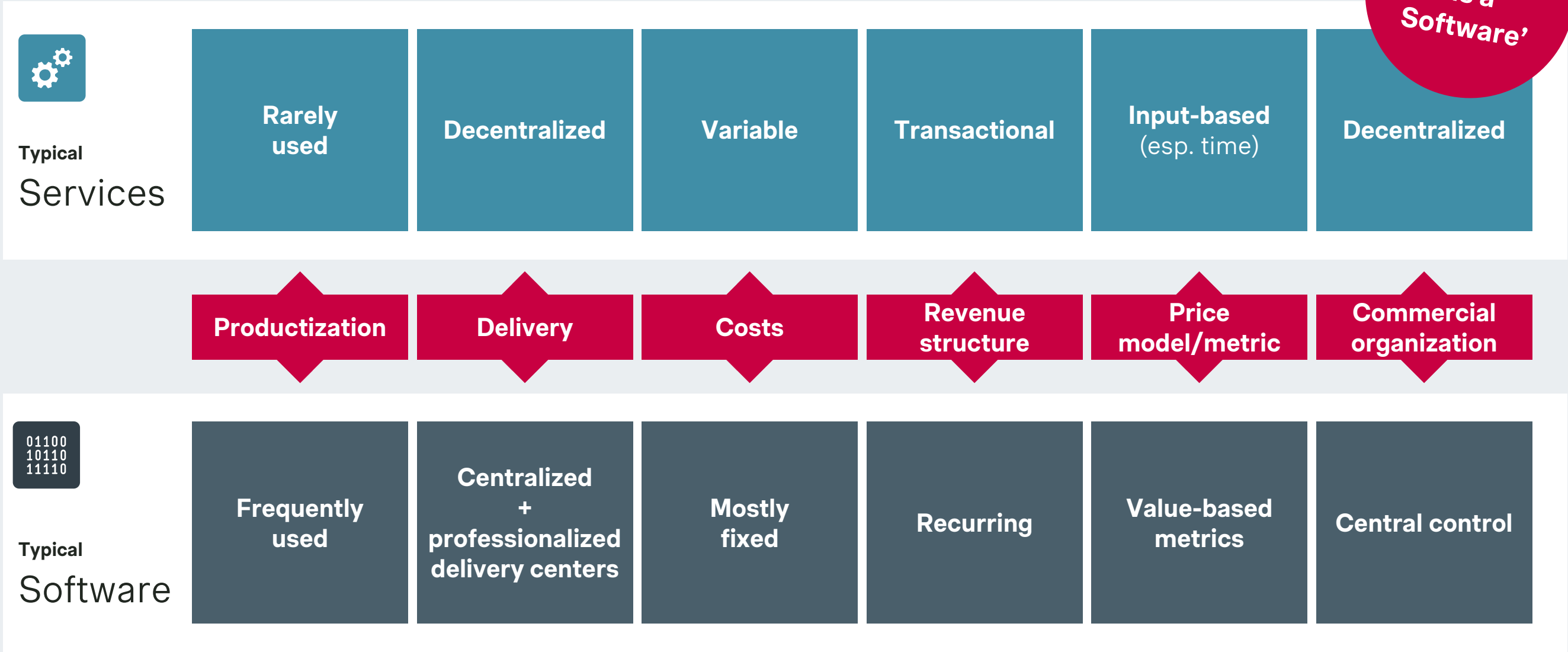
Services firms need to revamp their revenue model

Deployment of more efficient AI solutions will pose a price risk and a margin opportunity



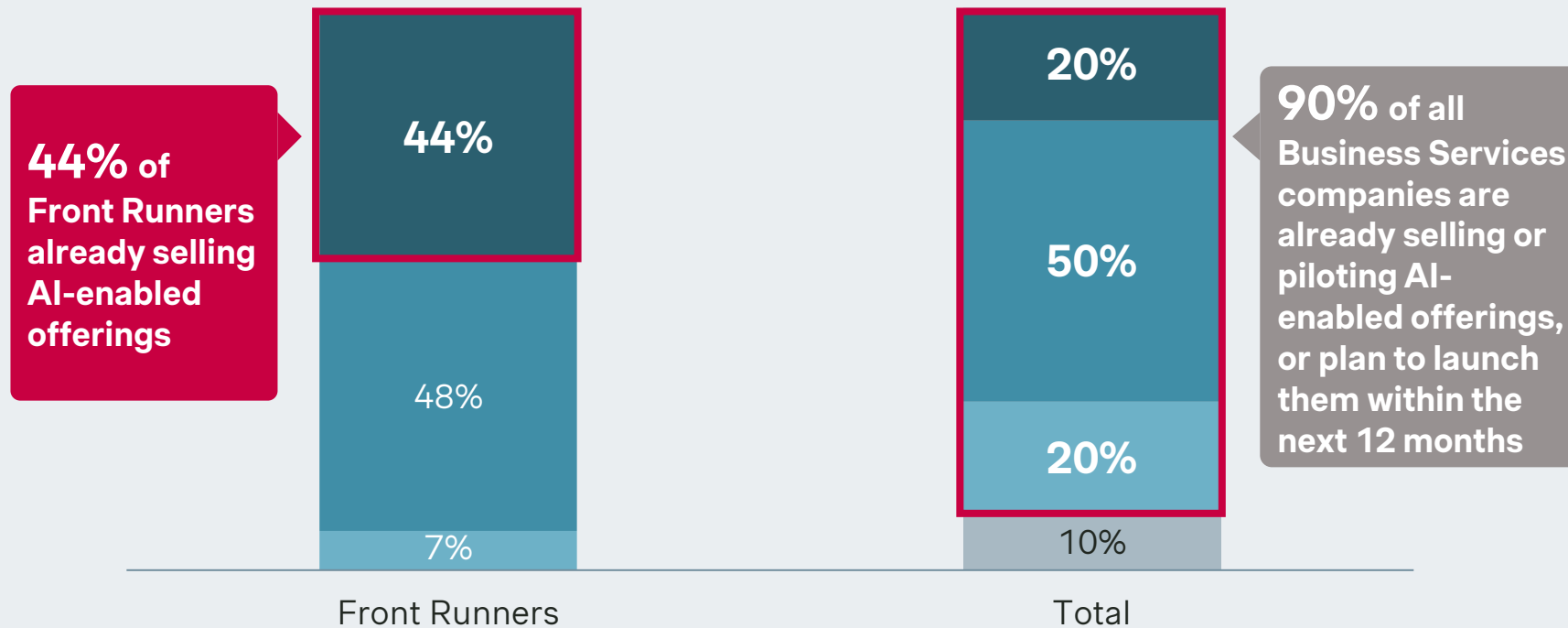
Services firms need to adopt to more productized solutions; learn from software companies

*'Services
as a
Software'*



AI productization is gaining momentum – Front Runners move fastest

Status of AI-enabled offerings



- Already selling AI-enabled products or services
- Currently developing or piloting AI-enabled offerings
- Planning to launch within 12 months
- Planning to launch in 1–2 years

Product momentum is real

- **AI-enabled offerings** reach the market quickly
- **Front Runners** are significantly ahead in bringing AI-enabled offerings to market
- AI is increasingly **packaged** into **defined offerings**

Three ‘non-regret’ moves Front Runners are already working on

Shift 1

**Bespoke services
>
productized offerings**

AI moves services from one-off projects to repeatable solutions

- AI capabilities become packaged offerings
- Standardization enables scalability

Shift 2

**Time & material
>
broader pricing toolkit**

Commercial models shift from effort-based to value-based

- T&M no longer fits AI-enabled delivery
- Subscription, Virtual FTEs and hybrid models emerge

Shift 3

**Decentralized execution
>
scalable delivery**

AI ‘industrializes’ how services are delivered

- Standardize delivery, scope management, and escalation
- Support teams with tooling and profitability guidelines

Shift 1: Develop productized solutions to streamline commercial offering and delivery

			Illustrative
	<div>Essential “In control”</div> <div>Confidence in compliance, without hassle</div> <div><ul style="list-style-type: none">Annual statutory audit of the financial statementsStandard audit approach and materialityManagement letterQuarterly risk snapshot to monitor deviationsDigital document exchange via portalAccess to Q&A within audit scope</div>	<div>Plus “Insights & control”</div> <div>Greater control over risks and better decision-making throughout the year</div> <div><ul style="list-style-type: none">Annual audit, including extended interim audit (processes & risk)Lower materiality threshold (higher assurance)Management letter + benchmarksMonthly risk snapshot with recommendationsBiannual review meetings (incl. insights) + portal accessProactive risk signaling through dedicated account managerPriority support</div>	<div>Advanced “Strategic assurance partner”</div> <div>Real-time insights and an audit partner actively contributing to your strategy</div> <div><ul style="list-style-type: none">Annual audit with continuous auditing / data monitoringFull process and controls reviewManagement letter + benchmarksReal-time risk insights and recommendations through dashboardQuarterly strategic advisory sessions + portal insightsDedicated senior team with partner involvementHighest service level & planning</div>
Compliance & audit			
Insights & control			
Interaction & support			
Investment	€3k – €4k / month	€6k – €7k / month	€10k – €12k+ / month

Shift 2: Move from selling hours to monetizing value

Pricing setting



Hours

Options

Time & material

Fixed fee,
based on hours x rate

Which model to use

Reactive

When clients request T&M **or**
when scope is unclear

Rationale

- ✓ Clients are familiar with this model
- ✓ Scope is relatively easy to substantiate
- ⚡ Does not scale with delivered value
- ⚡ Not future-proof when services become automated

New price methods



Output and/or client value

Fixed fee
based on value

Recurring fee,
e.g. monthly fee

User/usage fee
e.g. per service or
'AI-agent'

Proactive

This is default

- ✓ Future-proof
- ✓ Scales with delivered value
- ⚡ Requires a clearly defined scope agreed upfront with the client
- ⚡ Requires active margin management from operations/delivery

Shift 3: Transform the delivery model

Not every services firm will become AI-native, but virtually every firm will need to adopt elements of scalable delivery economics

		Traditional delivery	AI-enabled delivery	Scalable delivery		
	People	Partner-led	Standardized workflows	Repeatable solutions		
	Execution	Bespoke execution	AI-assisted execution	Embedded AI		
	Operating model	Local teams	Centralized assets/IP	Platform/service economics		
	Economics	Utilization focus	Delivery optimization	Scale and margin leverage		

Ready to turn AI potential into profitable growth?

Reach out!



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Devon Leukes
Director South Africa
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Juriaan Deumer
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