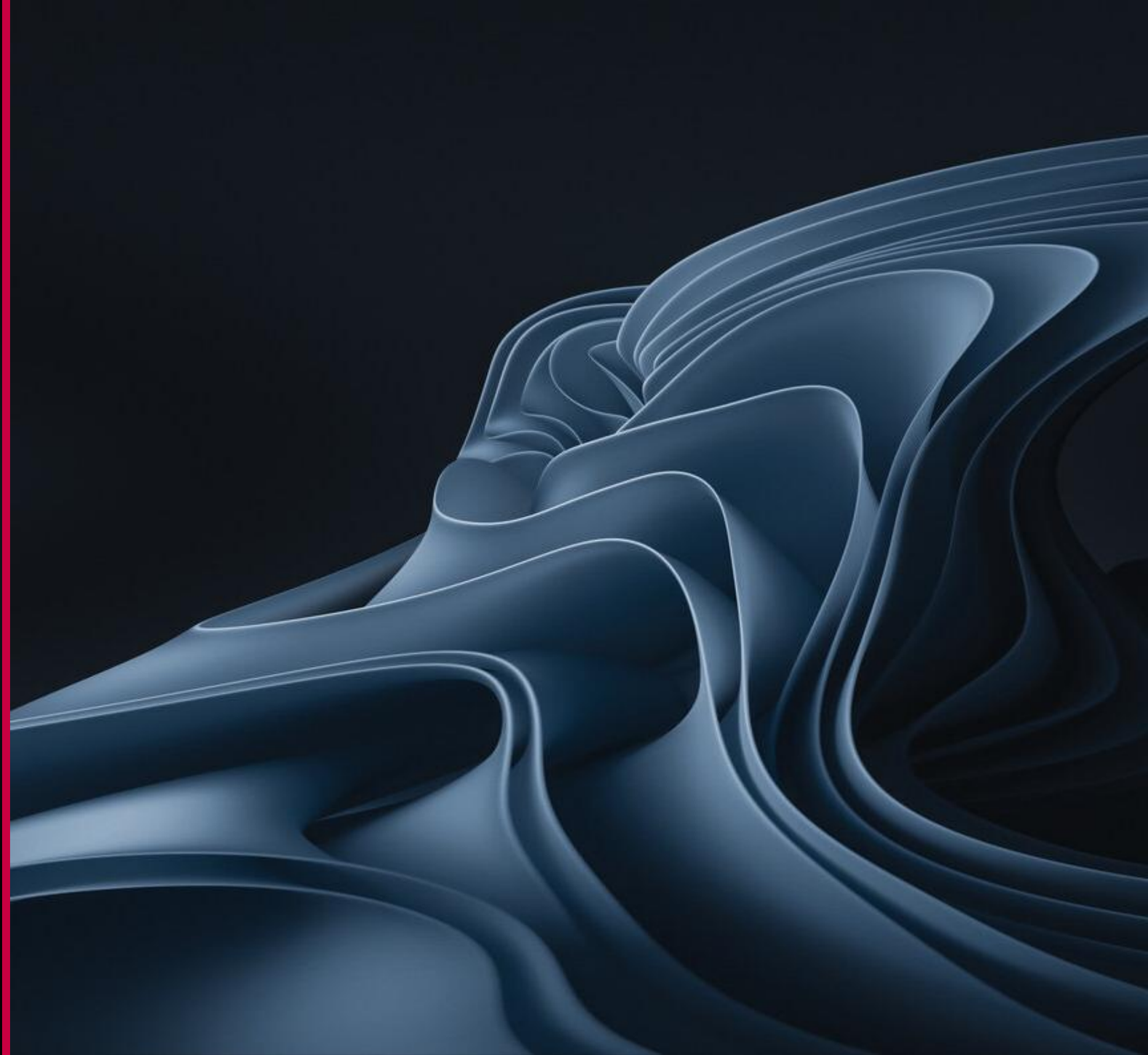
SIMON KUCHER
Unlocking better growth

Future-proof revenue model in Services

Inspiration

August 2026



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Unlocking better growth

We are the leading **growth advisor** and #1 **pricing expert**

1985
founded

46
OFFICES

31
COUNTRIES

2,000+
EMPLOYEES

Forbes 2025
WORLD'S
BEST MANAGEMENT CONSULTING FIRMS
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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

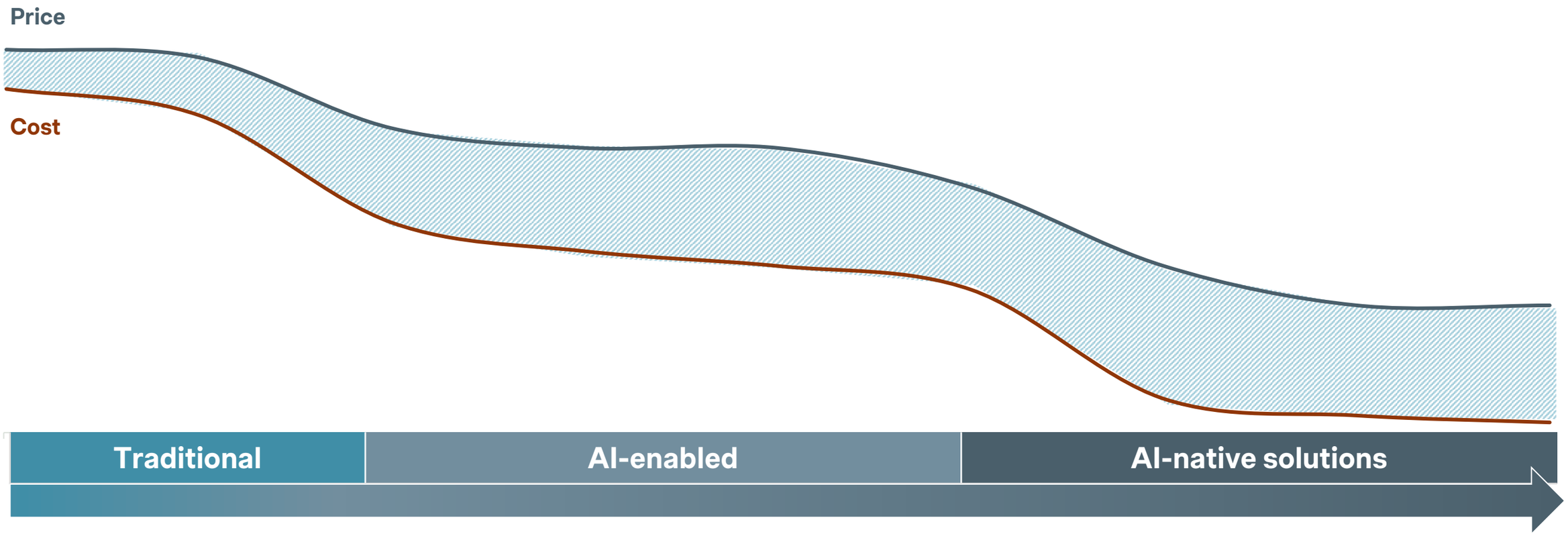
Costs increases due to AI/tech investments

Services firms need to revamp their revenue model

Source: Simon-Kucher

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

Price and margin development under the revenue model transition



Source: Simon-Kucher

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

'Services as a Software'

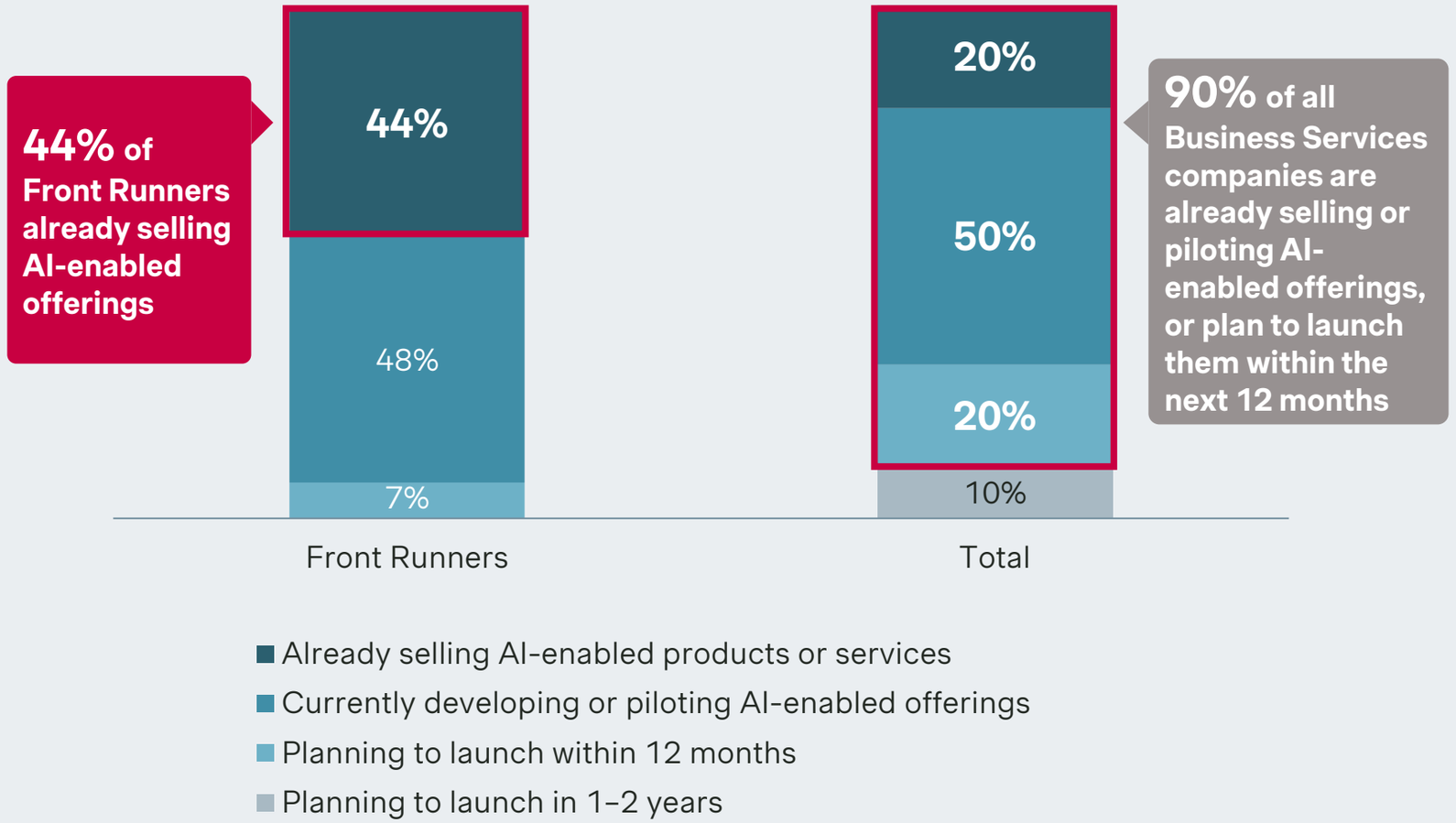
	Productization	Delivery	Costs	Revenue structure	Price model/metric	Commercial organization
Typical Services	Rarely used	Decentralized	Variable	Transactional	Input-based (esp. time)	Decentralized
Typical Software	Frequently used	Centralized + professionalized delivery centers	Mostly fixed	Recurring	Value-based metrics	Central control

Source: Simon-Kucher

Results of our “Business Services AI Trends Study 2026”

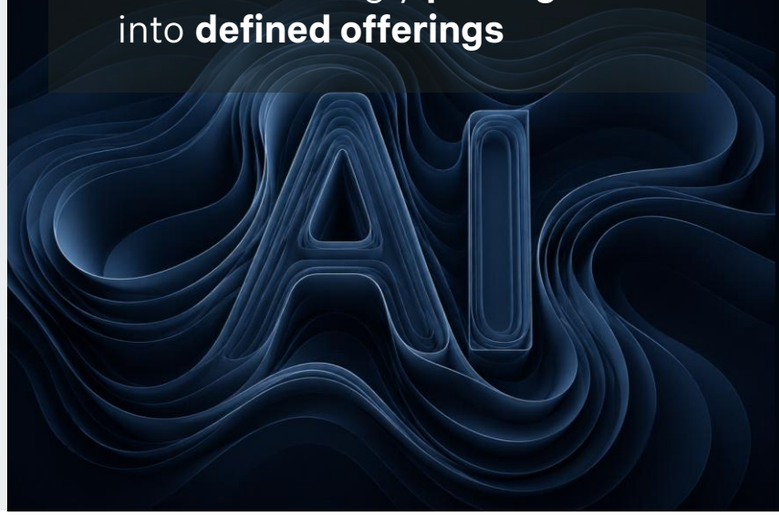
AI productization is gaining momentum – Front Runners move fastest

Status of AI-enabled offerings



Product momentum is real

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



Source: Simon-Kucher, Business Services AI Trends Study 2026 | Total n = 182 | „Don‘t know“ excluded; Survey question: “What are your company's plans for AI-enabled products or technology solutions”

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Results of our “Business Services AI Trends Study 2026”

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

Source: Simon-Kucher

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

Illustrative

	Essential *"In control"*	Plus *"Insights & control"*	Advanced *"Strategic assurance partner"*
	Confidence in compliance, without hassle	*Greater control over risks and better decision-making throughout the year*	*Real-time insights and an audit partner actively contributing to your strategy*
Compliance & audit	✓ Annual statutory audit of the financial statements ✓ Standard audit approach and materiality	✓ Annual audit, including extended interim audit (processes & risk) ✓ Lower materiality threshold (higher assurance)	✓ Annual audit with continuous auditing / data monitoring ✓ Full process and controls review
Insights & control	✓ Management letter ✓ Quarterly risk snapshot to monitor deviations	✓ Management letter + benchmarks ✓ Monthly risk snapshot with recommendations	✓ Management letter + benchmarks ✓ Real-time risk insights and recommendations through dashboard
Interaction & support	✓ Digital document exchange via portal ✓ Access to Q&A within audit scope	✓ Biannual review meetings (incl. insights) + portal access ✓ Proactive risk signaling through dedicated account manager ✓ Priority support	✓ Quarterly strategic advisory sessions + portal insights ✓ Dedicated senior team with partner involvement ✓ Highest service level & planning
Investment	**€3k – €4k / month**	**€6k – €7k / month**	**€10k – €12k+ / month**

Source: Simon-Kucher

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

Source: Simon-Kucher

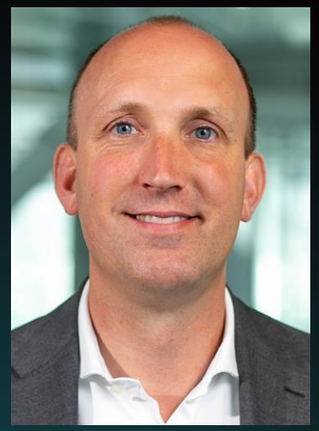
Shift 3: **Transform the delivery model**

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

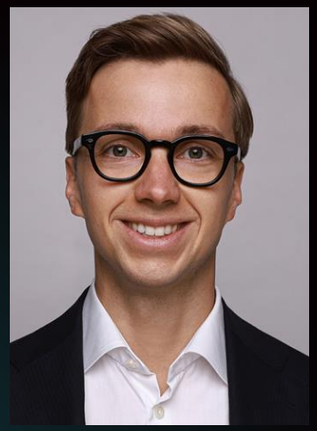
	Traditional delivery	AI-enabled delivery	Scalable delivery
People	Partner-led	Standardized workflows	Repeatable solutions
Execution	Bespoke execution	AI-assisted execution	Embedded AI
Operating model	Local teams	Centralized assets/IP	Platform/service economics
Economics	Utilization focus	Delivery optimization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

Source: Simon-Kucher

Ready to turn AI potential into profitable growth?
Reach out!



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