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BOARD PLANNING BRIEF - 2026

Setting up a GCC in India

The decisions, numbers and control questions worth resolving before the programme becomes expensive.

Prepared as a discussion document by gccsetup.in

Planning note: This brief is educational and directional. It is not legal, tax or investment advice. Validate all assumptions and current rules before acting.

01 - THE DECISION

Eight questions for the sponsor

A GCC is an operating-model decision. Incorporation, hiring and workspace follow from the answers below.

1	**Mandate**	What work will move, what value will the centre create, and what will remain with headquarters?
2	**Control**	Which decisions, risks, systems and intellectual property must remain inside the enterprise?
3	**Scale**	What is the credible 12, 24 and 36 month workforce and function mix?
4	**Model**	Owned, managed, build-operate-transfer or a short EOR bridge - and why?
5	**Location**	Which labour market fits the actual role families and leadership needs?
6	**Economics**	What are the build cost, run-rate, transition overlap and downside case?
7	**Governance**	How will India and global decision rights, controls and performance forums work?
8	**Exit criteria**	What would cause the programme to pause, resize, change model or accelerate?

Board output: a written mandate, preferred model and city shortlist, first-year cost range, owner map and risk register.

Build a range, not a headline

Separate one-time set-up from recurring run-rate and transition overlap. State every material assumption.

Cost layer	What belongs in it	Common omission
People	Pay, benefits, statutory cost, hiring, learning and leadership premiums.	Early hires are more senior than the end-state average.
Place	Deposits, fit-out, managed office, connectivity, security and transport.	Unused capacity during the ramp.
Platform	Devices, licences, enterprise systems, cyber and data environments.	Global integration and control testing.
Governance	Entity, audit, tax, payroll, legal, insurance and board support.	The cost of maintaining evidence, not just filing forms.
Transition	Travel, shadowing, documentation, parallel run and redesign.	Global leadership time treated as free.
Contingency	Hiring slippage, role changes, currency, vendor extensions and controls.	Only the expected case is shown.

Illustrative first-year envelopes

Centre	Planning range	Primary swing factors
50 people	INR 14-22 crore	Leadership density, managed-office choice, recruitment and controls.
150 people	INR 38-58 crore	Role mix, city, transition overlap and entity readiness.
300 people	INR 72-115 crore	Engineering share, facility, security, management depth and ramp speed.

These are broad editorial planning ranges, not market quotes. Validate them with current role-level compensation, workspace, technology and professional-fee data.

03 - SEQUENCE

A practical 24-week path

Workstreams overlap. The legal entity is one milestone, not the programme.

When	Workstream	Decision output
Weeks 0-2	Mandate	Work, value, sponsorship, decision rights and success measures.
Weeks 2-4	Model and city	Owned/managed/BOT choice; role-level city assessment.
Weeks 3-8	Legal and finance rails	Entity, banking, capital, registrations and intercompany design.
Weeks 4-10	Operating platform	Workspace, technology, security, payroll, benefits and vendors.
Weeks 6-18	Leadership and hiring	Country anchors, managers and first cohorts around knowledge transfer.
Weeks 10-24	Transition	Controlled handover, evidence, productivity measures and stabilisation.

Five avoidable delays

- No single sponsor across finance, technology, HR, legal and procurement.
- Hiring begins before roles, work and decision rights are clear.
- Foreign corporate documents are prepared late or executed incorrectly.
- India leadership arrives after vendors have shaped permanent choices.
- Privacy, cyber, export control or client-consent constraints appear late.

04 - LOCATION

Gurugram, Bengaluru, Hyderabad and Pune

Choose at the role-family level. Rent is rarely the deciding economic factor.

Dimension	Gurugram	Bengaluru	Hyderabad	Pune
Natural strength	Finance, risk, analytics, commercial and corporate leadership.	Product engineering, deep tech, data and platforms.	Technology, life sciences, analytics and scaled operations.	Engineering, industrial, finance operations and enterprise tech.
Talent depth	Very strong in corporate functions, BFSI and leadership.	Deepest for senior and niche tech.	Very strong and broad.	Strong with industrial character.
Cost pressure	High in prime corridors.	Generally highest.	Often more controlled.	Often balanced.
Leadership	Deep corporate, consulting and commercial pool.	Broadest tech pool; intense mobility.	Good and growing depth.	Credible; narrower in some niches.
Watch-out	Commute, air quality and micro-market choice.	Attrition, commute and ecosystem premium.	Do not assume every role is cheaper.	Validate niche leaders and very large ramps.

Directional choice

- Choose Gurugram for finance, risk, analytics, commercial operations and experienced enterprise leadership, especially when NCR access matters.
- Choose Bengaluru when ecosystem depth is worth the cost and competition.
- Choose Hyderabad for strong technology and enterprise-operations talent with a scale-friendly profile.
- Choose Pune when engineering, industrial and balanced enterprise functions fit the mandate.
- Verify every conclusion with real candidate, compensation and micro-market data.

05 - CONTROL MODEL

Owned, managed or transitional

Begin with the destination. Temporary arrangements should make the destination easier to reach.

Model	Speed	Control	Best fit	Main tension
Wholly owned	Moderate	Highest	Strategic enduring work and meaningful scale.	More build capacity upfront.
Managed GCC	Fast	Shared	Rapid entry with local execution support.	Vendor dependency and blurred employer identity.
Build-operate-transfer	Fast to moderate	Rises	A staged route to ownership.	Transfer terms must be designed early.
EOR bridge	Fastest	Limited	A small cohort while the entity is prepared.	Not a destination model at scale.
Outsourced service	Fast	Lowest	Outcome-based work outside the enterprise.	Different substance from a captive GCC.

Contract points that need executive attention

- People: employer identity, transfer rights, tenure, retention and benefits.
- Data and IP: ownership, access, audit, incidents, return and deletion.
- Economics: pass-through cost, margin, recruitment, volume and change control.
- Exit: trigger, transfer formula, systems, workplace and stranded cost.

06 - STRUCTURE AND INCENTIVES

Build the legal story around the operating reality

Entity, capital, services, pricing, tax and governance must remain aligned as the centre changes.

Core compliance design

- Corporate: shareholding, directors, authority, board calendar and statutory records.
- FEMA: sector eligibility, funds, issue/allotment evidence and prescribed reporting.
- Intercompany: services, pricing, invoicing, risk, data, IP and termination.
- Transfer pricing: functions, assets, risks, cost base, allocation and evidence.
- Tax: corporate tax, GST, withholding, payroll, secondments and equity awards.
- Controls: privacy, cyber, access, procurement, insurance and internal audit.

Incentive screen

Confirm policy status, applicant eligibility, timing, eligible expenditure, location conditions, operating commitments, cash mechanics and clawback. Probability-weight benefits and do not treat reimbursement as day-one funding.

Official starting points

Reserve Bank of India - foreign-investment reporting: rbi.org.in/scripts/FS_Notification.aspx?Id=11723

Ministry of Corporate Affairs - SPICe+ kit: mca.gov.in/Ministry/pdf/SPICe%2B_help.pdf

Income Tax Department - statutory forms including Form 3CEB: incometax.gov.in

Maharashtra Industry Department - GCC Policy 2025: industry.maharashtra.gov.in

Government of Telangana - Invest Telangana and TG-iPASS: invest.telangana.gov.in / ipass.telangana.gov.in

07 - NEXT DISCUSSION

A sponsor-ready checklist

Use this page to structure the next leadership meeting.

Area	Decision required	Owner / status
Mandate	Work, value, 24-month outcome	
Sponsor	One accountable global executive	
Model	Owned, managed, BOT or bridge	
City	Role-level talent and operating case	
Economics	Set-up, run-rate, overlap, downside	
Entity	Ownership, directors, authority	
FEMA	Capital events and reporting owner	
Transfer pricing	Services, cost base, pricing, evidence	
Leadership	Country and functional anchor plan	
Controls	Data, cyber, privacy, IP, audit	
Transition	Work waves, measures and sign-off	
Incentives	Eligibility before commitments	

The useful outcome

A written mandate, a preferred model and city, a first-year cost range, named owners and a short list of risks that could change the decision.

Continue the planning work at gccsetup.in

Use the online cost range estimator, readiness checklist and detailed guides for cities, operating models, FEMA, transfer pricing, tax and state incentives.