

Unlock France

Helping you set up and grow in France





Expanding your business in France



New market

Expanding into new international markets can be challenging due to the many issues to consider and resolve. France is experiencing its strongest economic growth in years and offers many new opportunities.

Our “Unlock France” service aims to provide you with the necessary keys to open doors and assist you in each step your business takes.

International expansion is an important step in any company’s development. With our dedicated international teams taking the time to understand your business and customise the specific services you require, we can minimise any risk and maximise the potential a new market offers your business. We can show you that the benefits of developing in France will soon outweigh any concerns you may have.

Our advisers can help you at every stage of your company’s growth cycle: from starting-up, choosing the legal form of your entity, raising venture funding, structuring and restructuring your business, or acquiring or merging with another company. Grant Thornton is also able to help you for sustainable transformation issues.

Whether France is a step in your company’s overall development or a base to expand from internationally, Grant Thornton France offers you advice and assistance on the numerous questions and issues when doing business in the country.



We can help you in the following areas 1/2



Audit & Assurance

- Statutory audits,
- Accounting and financial audits,
- IT audits,
- ISAE 3402 and SOC audits,
- Digital Audit (data analytics for audit, process intelligence...),
- Sustainability and non-financial audits,
- IFRS advisory,
- Capital Markets,
- Independent appraisals,
- Legal appraisal of contributions and mergers
- CSR Strategy and CSRD implementation,
- Sustainable finance,
- Sustainability and non-financial audits.



Accounting

- Accounting expertise:
 - Book-keeping / accounting procedures,
 - Tax and regulatory filing,
 - Consolidation,
 - Outsourced finance function,
 - Complex project management.
- Operational support for CFOs
- Sustainable performance:
 - Cash management,
 - Cost accounting,
 - Modelling business plans, BI reporting, lean transformation,
- Human resources, payroll and social security obligations,
- Business Process Outsourcing – BPO (Administration, Accounting, Finance).



We can help you in the following areas 2/2



Tax & Legal

- Corporate taxation, including tax policy, transfer pricing, VAT/customs/local taxes, transaction taxation,
- Personal wealth taxation,
- International mobility,
- Labour Law and HR engineering,
- Economic Law,
- Corporate Law,
- Intellectual property and IT,
- Corporate litigation in all jurisdictions.



Advisory

- Finance:
 - Transformation,
 - Performance management,
 - Digitalisation,
 - Reporting.
- Procurement and supply chain management: Transformation, Digitalisation and Optimisation by category,
- HR - Talents and organisation,
- IT – IT advisory, IT cost management,
- Data and smart automation,
- Risk management,
- Compliance and forensic,
- Cybersecurity,
- ESG advisory
- Transaction Services,
- Restructuring Services,
- Valuation Services,
- Operational Deal Services.



Why choose France?

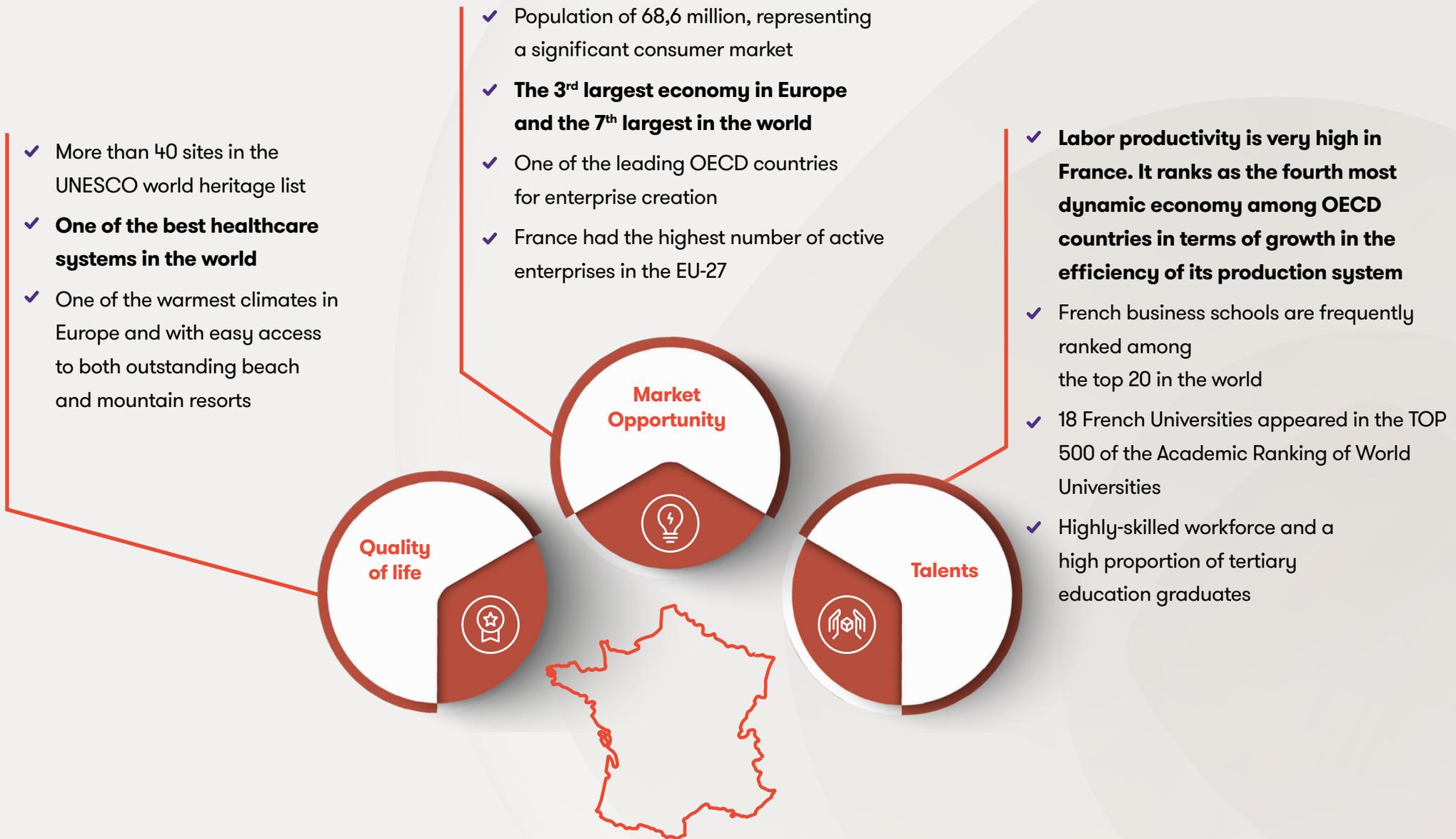
France is at the heart of Europe, offering a gateway to the rest of the region.

This unique location is a great asset for all organisations which aim to expand their business to European and international markets.

Thanks to its history, its culture, and the diversity of its landscapes, France attracts over 100 million tourists per year.

The country has a unique and rich business environment where significant foreign investments are made each year in industries as varied as energy and fashion, agriculture, food and design, technology and real estate, or pharmaceutical and leisure.

Comparative attractiveness has grown considerably for France which is now one of the leading and most attractive European countries.





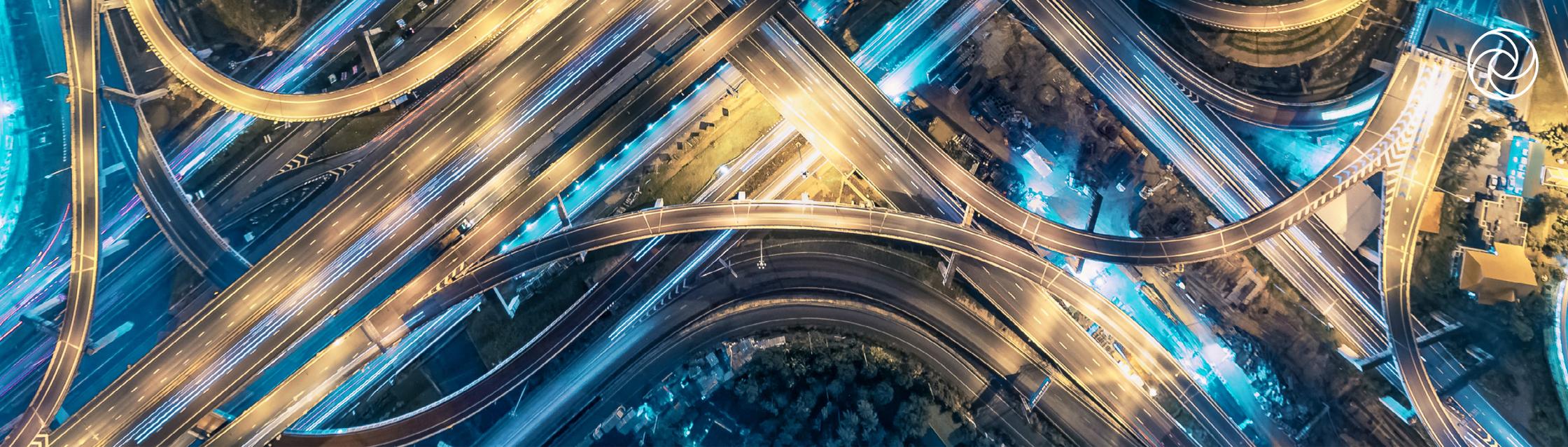
✓ **France enjoys record low interest rates on business loans and corporate bonds**

- ✓ A well-developed and safe financial system with a wide range of financial sources and services:
 - 5 French banks in the European Top 10 in terms of assets in 2023
 - 3rd place on the stock market for capitalization with Euronext
- ✓ According to the Global Competitiveness Report, France is well evaluated in terms of access to bank credit.

- ✓ A business-friendly ecosystem: France is ranked among the countries where business creation is the fastest
- ✓ An extensive and high-quality infrastructure in terms of aviation, rail and road networks:
 - 2nd longest railway network in Europe
 - EU's leading airport in terms of passenger numbers for Paris-Charles de Gaulle
- ✓ **The most favorable tax regime for expatriates in Europe**
- ✓ Prime location for launching start-ups, thanks to simplified business formation procedures and a strong nationwide network of incubators and accelerators.

✓ **The research tax credit aims to support business R&D, without restrictions on sector or size. The credit is 30% of R&D expenditure up to €100 million and 5% above this amount. It is one of the most generous R&D tax support schemes in the OECD**

- ✓ A leading ecosystem for innovation in Europe developed by modern clusters, and advanced research programs
- ✓ France dedicates 2.2% of its GDP to innovation, representing a similar amount of R&D spending as in the Silicon Valley
- ✓ France is ranked one of the first in Europe in the number of companies or institutions considered as the most innovative organisations in the world
- ✓ France is the second country in Europe for patent filings



Grant Thornton: a truly global organisation

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms.

Wherever you choose to do business, you want access to people with the best ideas and critical thinking that will enable you to grow your business at home and abroad.

To ensure continuity of service, we have 22 international business centers (IBC) led by experts from around the world, that work together to provide and co-ordinate the gateway to the resources of Grant Thornton.



Grant Thornton France



24

offices



2,800

employees



155

partners



287,7

million in revenue for 2024 (up to 8% on 2023)



99

listed companies audited, o/w 1 CAC 40 and **11 SBF 120 companies**



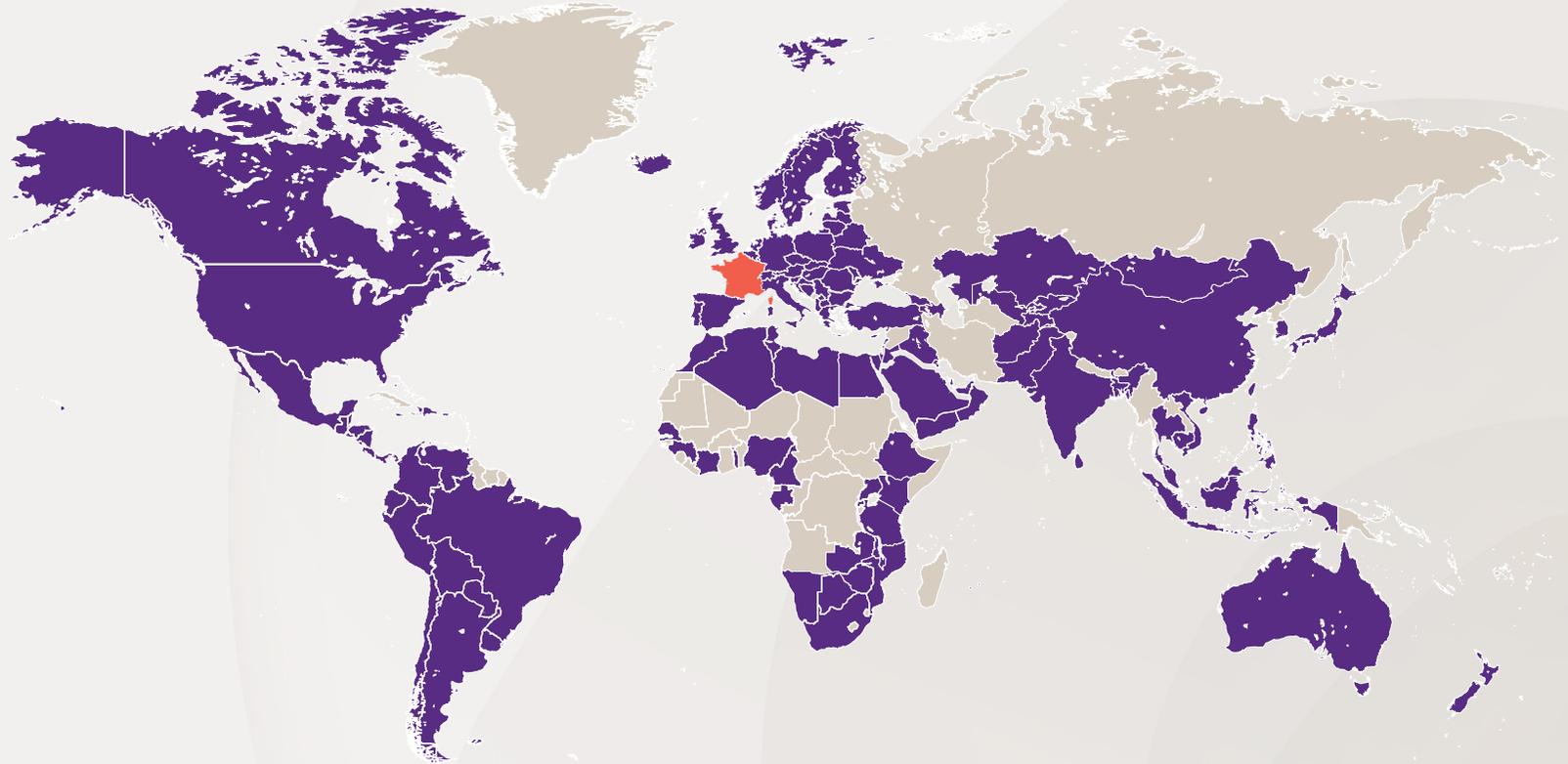
10

new audit engagements for listed companies secured in 2024





Grant Thornton International LTD



4,000

partners



+76,000

employees



+150

countries



70%

of Forbes Global 100
businesses are partnered
by Grant Thornton



2,500

listed companies
audited



5th

country
in the network



\$us8bn

total revenue
in 2024



750

offices



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