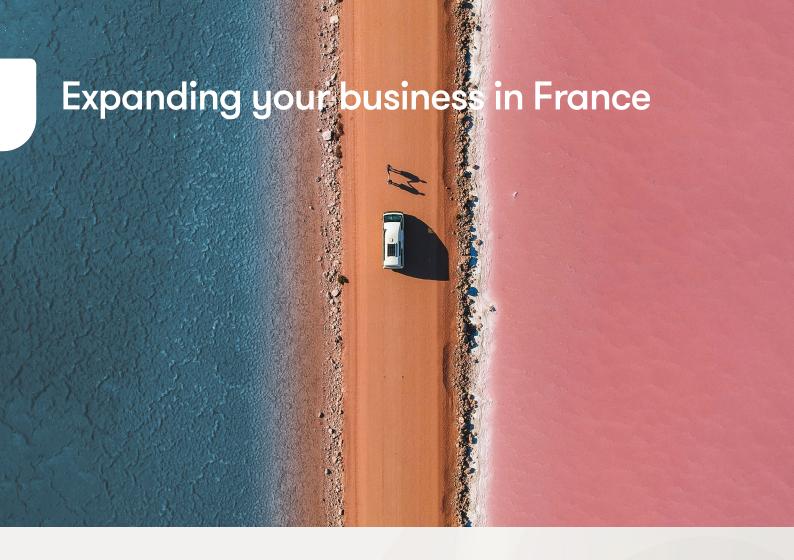


Unlock France

Helping you set up and grow 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



Company set up

- Corporate structure
- Company registration
- Understanding of local laws and regulations
- Liaison with lawyers, insurers and other local professionals
- French banking advice



Location advice with strategic partners

- · Location research and advice
- Domiciliation Services



Employment issues

- Social tax and contribution issues
- Work permits and visas
- · Pensions and benefits
- · Global mobility advisory
- Change Management
- Complete HR functions



Transaction advisory services

- · Corporate and financing structures
- Mergers and acquisitions support
- Financial, tax and legal due diligence
- Valuation services
- · Initial public offerings (IPO) support
- Debt or equity funding advice



Sustainable Transformation Services

- CSR strategy
- Operational support
- Transaction advisory
- Sustainable finance
- CSR Audits
- Training and awareness-raising



Operations and back office services

- Bookkeeping
- · Accounting services and financial reporting
- Payroll and other HR services in accordance with French employment regulations
- Fully outsourced solutions
- Global Compliance Management Services
- · VAT representation and management



Tax advisory

- French corporate taxes
- Indirect taxes
- · Group tax packaging and consolidation of accounts
- Transfer pricing
- Personal taxation advice
- Stock options, RSUs (Restricted Stock Units), and repatriation of funds
- R&D tax incentives



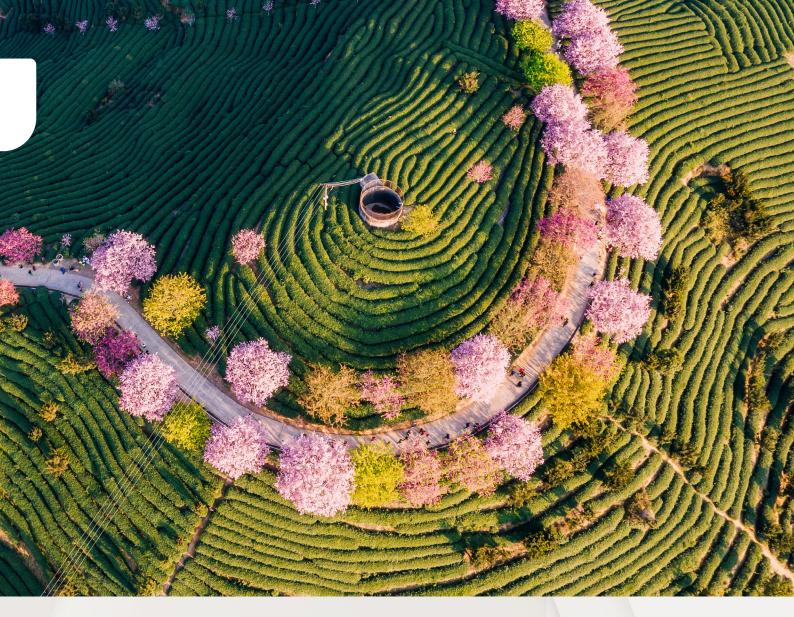
Audit and assurance

- · Statutory and non-statutory audits, reviews and compilations
- Conversions in IFRS, French, US and UK GAAP
- Financial reporting advisory
- International financial reporting standards advisory
- · Group tax packaging
- Consolidation of financial statements
- Other assurance services



Business growth and strategy

- · Process optimisation, logistics and procurement
- Organisational performance
- · Digital and technical transformation
- Risk management and cyber-security
- Market assessment and competitor analysis
- Outsourcing platforms for larger companies
- International Business Advisory Services and Global Compliance and Reporting Solutions (GCRS)





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 80 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.

- More than 40 sites in the UNESCO world heritage list
- One of the best healthcare systems in the world
- One of the warmest climates in Europe and with easy access to both outstanding beach and mountain resorts
- Population of 67 million, representing a significant consumer market
- The 3rd largest economy in Europe and the 7th largest in the world
- One of the leading OECD countries for enterprise creation
- High rate of hourly productivity in the world
- Leading country in Europe for investment in education
- French business schools are frequently ranked among the top 20 in the world
- Highly-skilled workforce and a high proportion of tertiary education graduates



- 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
- According to the Global Competitiveness Report,
 France is well evaluated in terms of access to bank credit.
- Ongoing and strong reforms under new government, pro-growth and pro-labour market flexibility
- An extensive and high-quality infrastructure in terms of aviation, rail and road networks
- 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.

- France's research tax credit is the best in Europe, and 45% of eligible R&D expenditure is tax-deductible up to €100 million
- 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





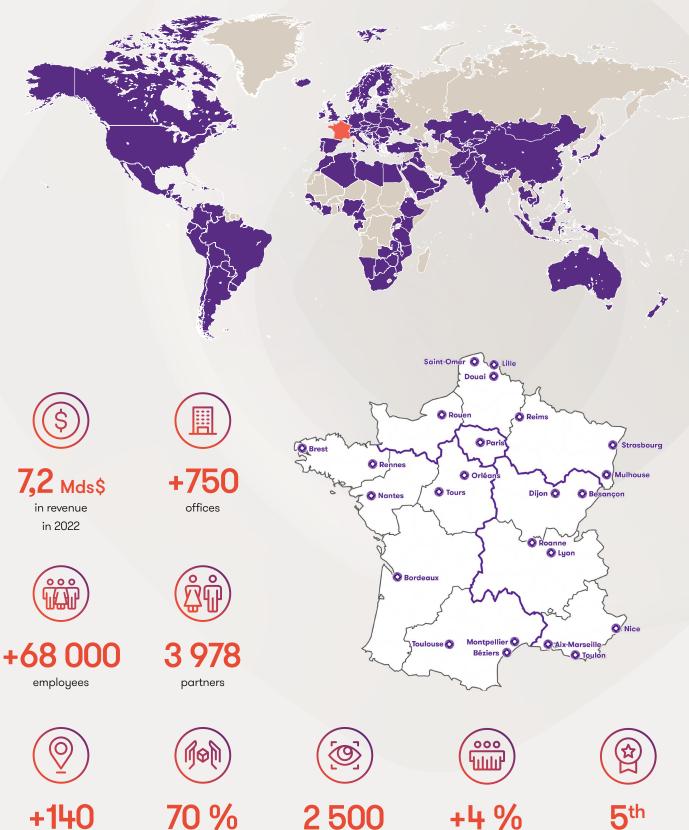
Grant Thornton: a truly global organisation

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 40 international business centres (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 International LTD





of Forbes Global 100

businesses are partnered

countries

listed companies

audited

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