

EXHIBIT A

Business

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Business

REVIEWED BY ADAM HAYES | Updated Apr 22, 2019

What Is a Business?

A business is defined as an organization or enterprising entity engaged in commercial, industrial, or professional activities. Businesses can be for-profit entities or non-profit organizations that operate to fulfill a charitable mission or further a social cause.

The term *business* also refers to the organized efforts and activities of individuals to produce and sell goods and services for profit. Businesses range in scale from a sole proprietorship to an international corporation. Several lines of theory are engaged with understanding business administration including [organizational behavior](#), organization theory, and strategic management.

Important: People have conducted business since ancient times; historically, businesses have involved mercantile operations, trade guilds, or shared agricultural production.



Business

The Basics of a Business

Generally, a business begins with a business concept (the idea) and a name. Depending on the nature of the business, extensive market research may be necessary to determine whether turning the idea into a business is feasible and if the business can deliver value to consumers. The business name can be one of the most valuable assets of a firm; careful consideration should thus be given when choosing it. Businesses operating under fictitious names must be registered with the state.

Businesses most often form after the development of a business plan, which is a formal document detailing a business's goals and objectives, and its strategies of how it will achieve the goals and objectives. Business plans are almost essential when borrowing capital to begin operations.

It is also important to determine the legal structure of the business. Depending on the type of business, it may need to secure permits, adhere to registration requirements, and obtain licenses to legally operate. In many countries, corporations are considered to be juridical persons, meaning that the business can own property, take on debt, and be sued in court.

KEY TAKEAWAYS

- A business is defined as an organization or enterprising entity engaged in commercial, industrial, or professional activities.
- Businesses can be for-profit entities or non-profit organizations that operate to fulfill a charitable mission or further a social cause.
- Businesses range in scale from a sole proprietorship to an international corporation.

Business Structures

Many businesses organize themselves around some sort of hierarchy or bureaucracy, where positions in a company have established roles and responsibilities. The most common structures include [sole proprietorships](#), partnerships, corporations, and limited liability companies, with sole proprietorships being the most prevalent.

A sole proprietorship, as its name suggests, is a business owned and operated by a single natural person. There is no legal separation between the business and the owner; the tax and legal liabilities of the business are thus that of the owner.

A partnership is a business relationship between two or more people who join to conduct business. Each partner contributes resources and money to the business and shares in the profits and losses of the business. The shared profits and losses are recorded on each partner's tax return.

A corporation is a business in which a group of people acts together as a single entity; most commonly, owners of a corporation are shareholders who exchange

consideration for the corporation's common stock. Incorporating a business releases owners of financial liability of business obligations; however, a corporation has unfavorable taxation rules for the owners of the business.

For this reason, a relatively new (first available in Wyoming in 1977 and other states in the 1990s) business structure, a [limited liability company \(LLC\)](#), is available; this structure combines the pass-through taxation benefits of a partnership with the limited-liability benefits of a corporation.

Business Sizes

Business sizes range from small owner-operated companies, such as family restaurants, to multinational [conglomerates](#) such as General Electric. Larger businesses may issue corporate stock to finance operations. In this case, the company is publicly traded and has reporting and operating restrictions. Alternatively, smaller businesses may operate more independently of regulators.

Industries

A company may describe its business by communicating the industry in which it operates. For example, the real estate business, advertising business, or mattress production business are industries in which a business can exist. Because the term "business" can be interchanged with day-to-day operations as well as the overall formation of a company, the term is often used to indicate transactions regarding an underlying product or service. For example, ExxonMobil transacts business by providing oil.

Related Terms

What You Should Know About Firms

A firm is a business organization—such as a corporation, limited liability company, or partnership—that sells goods or services to make a profit. [more](#)

Understanding Companies

A company is a legal entity formed by a group of individuals to engage in and operate a business enterprise. [more](#)

Understanding LLC Operating Agreements

An LLC operating agreement is a document that customizes the terms of a limited liability company according to the specific needs of its owners. [more](#)

Limited Liability: What You Need to Know

Limited liability is a type of liability that does not exceed the amount invested in a partnership or limited liability company. [more](#)

The Truth About Limited Liability Companies

A limited liability company is a corporate structure in the United States wherein the company members are not personally liable for the company's debts or liabilities. [more](#)

Sole Proprietorship: What You Should Know

A sole proprietorship, also known as a sole trader or a proprietorship, is an unincorporated business with a single owner who pays personal income tax on profits earned from the business. [more](#)

Partner Links

Related Articles



HOW TO START A BUSINESS

The Basics of Forming A Limited Liability Company (LLC)



BUSINESS ESSENTIALS

LLC vs. S Corporation: What's the Difference?



CORPORATE FINANCE & ACCOUNTING

Understanding S Corporations



HOW TO START A BUSINESS

Which Type of Organization Is Best For Your Business?



TAXES

Do I pay capital gains taxes on a house that my company sells back to myself?



SMALL BUSINESS TAXES

Become an LLC and Save Taxes Under Trump (Maybe)



EXHIBIT B



Participate in an international science photo competition!

Corporate services

From Wikipedia, the free encyclopedia

Corporate services are activities that combine or consolidate certain *enterprise*-wide needed support services, provided based on specialized knowledge, *best practices*, and technology to serve internal (and sometimes external) customers and business partners. The term **corporate services providers** (CSPs) is also used.

In the United Kingdom, the public audit agencies produced a report in May 2007 called "Value for Money in public sector corporate services"^[1] This provides performance indicators in five categories: Finance, Human Resources, Information & Communication Technology, Procurement, and Estates Management.

Contents [hide]

- Examples of Corporate Services
 - Business Advisory Service
 - Company Incorporation
 - Registered Agent
 - Finance and Banking
 - Accounting and Tax Services
 - Investment and Stock Exchange
 - Offshore Bundled Services
- See also
- References

Examples of Corporate Services [[edit](#)]

Business Advisory Service [[edit](#)]

Business advisory service advises current and future businesses prospects of a *client*, with the aim of advancing their *business* or *company*. This service is used by all types of businesses and would involve examining the legal, tax, finance, market and risks factors involved to start up a *business* or making new changes to the *business*. Business advisory services are given by organisations with experience in company formation.

Company Incorporation [[edit](#)]

Main article: Incorporation (business)

See also: *Company formation*

Company incorporation is the process of forming a company *corporation* officially in the country of residence. It is also possible non-residents to set up a company; see *offshore company*. However, laws vary in all countries. International corporate service *consultants* specialise in dealing with incorporation in the country in question. Once application is successful, the company will receive a *certificate of incorporation*. Which provides valid existence of the company under the registered name given.^[2]

Registered Agent [[edit](#)]

Main article: Registered Agent

See also: *Company formation*

A **registered agent**, also known as a **resident agent**^[3] or **statutory agent**^[4] is a business or individual designated to receive *service of process* (SOP) when a business entity is a party in a legal action such as a lawsuit or summons.^[5] Some examples of related services include:

- Compliance services
- Business licensing
- DBA Doing Business As filings.
- Preparation and filing of reports that must be filed from time to time (Annual, Biennial, etc.)

Finance and Banking [[edit](#)]

Further information: Financial adviser and Financial services

See also: *Corporate finance*

Corporate services such as finance and banking were first introduced to remove pressure from the client's organisation when dealing with complex banking and finance issues. Specialist information and tips are provided by the consultancy to manage finances appropriately, and some can set up a corporate bank account for clients^[*citation needed*]. Some examples of tailored services include:

- Corporate bank accounts
- Offshore bank accounts
- Multi-currency accounts
- Brokerage accounts
- Private banking
- Corporate loan applications

Accounting and Tax Services [[edit](#)]

Accounting and tax services are useful for companies wanting to *outsource* their basic work. The services involve preparing and submitting obligatory documents required by authorities associated with business practice. Some basic services include:

- Payroll
- Maintaining cash flow books
- Tax registration
- Tax returns
- Corporation tax
- Tax avoidance (international)

Investment and Stock Exchange [[edit](#)]

Main article: Stock exchange

Market research for investment along with risk evaluation is another corporate service designed to help clients make financial decisions. *Intellectual property* protection is seen as an investment, this is a service some consultancies may also advise on. Similarly, *stock exchange* services can bring about specialist reports on past, current and forecasted *stock exchange* trends, with a personalised analysis.

Offshore Bundled Services [[edit](#)]

Where local Corporate Service Providers (CSPs) offer bundled basic services to support *tax residency* tests such as "central management and control" type tests (typical in UK law) of a *brass plate company*, *shell company* or other *special-purpose vehicle* that has been set up in the jurisdiction. Usually located in either *offshore financial centres* or in *onshore financial centres*. Typical services include:

- Maintain books and records
- Compiling annual accounts
- Conducting annual audits
- Filing tax returns
- Providing local Directors
- Providing registered office address
- Providing meeting rooms for Board meetings

See also [[edit](#)]

- Financial adviser

References [[edit](#)]

- ↑ "Archived copy" ⓘ. Archived from the original ⓘ on 2008-01-02. Retrieved 2008-01-29.
- ↑ "Cima F1 Dumps" ⓘ. Retrieved 19 Jan 2017.
- ↑ *E.g.*, Nevada Revised Statutes § 14.020ⓘ.
- ↑ *E.g.*, Ohio Revised Code § 1701.07ⓘ.
- ↑ Colley, John L. (2003). *Corporate Governance* ⓘ. McGraw–Hill Professional. p. 35. ISBN 0-07-140346-9.

Aspects of corporations [[hide](#)]

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See also templates: Aspects of jobs · Aspects of occupations · Aspects of organizations · Aspects of workplaces · Corporate titles

Companies portal

Categories: Service industries

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Business Advisory Services

One of the primary roles that Zinner & Co. Business Advisory Services team focuses on is to help entrepreneurial clients achieve their financial goals and prosper.

We know that clients are under constant pressure to make operational decisions with financial and tax implications, so our expertise is aimed at providing reassurance and accessibility.

For many clients, focusing their time and attention on strategic planning to establish and grow their business often takes a back seat to addressing day to day needs. Our Business Advisory team helps to bring clarity and prioritization to this process.

Our Business Advisory Services include:

[Advisory and Improvement Services](#)

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In many cases, we are also able to offer access to specific skill sets that businesses may not have as a part of their full-time staff. Often times, these specialized skills provide clients with access to unlocking their future!



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[The Retirement Dilemma: How to Live Long After You've Prospered](#)

[In Family Business Succession, Is "Fair" Always Equal?](#)

[Maximizing Business Value – The Next Generation](#)

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- > Job Costing Strategies
- > Accounting Systems
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- > Budgeting
- > Profitability Analysis
- > Cost Analysis
- > Technology Analysis
- > Payroll
- > Employment Related Matters
- > Internal Control Analysis
- > and More. . .

We assist you in such areas as strategic management, change management, and tactical implementation. We strive to improve your profitability by lowering expenses, and increasing income. Consulting is also available in such specific areas as management, business planning, financial planning, strategy, vision, mission, tactical implementation, market analysis, marketing planning and products/services planning.



BUSINESS PLANNING, STRATEGY AND TACTICS

Writing business plans in their entirety; or modular at the business, functional, and individual level. Developing strategies, and tactical plans to achieve the vision and mission of the firm.



STRATEGIC AND TACTICAL PLANNING IMPLEMENTATION

Managing tactical implementation projects to implement strategy.

CUSTOMIZED PROBLEM SOLVING



FINE TUNING FINANCES

Diagnose and improve with crucial financial ratios, identify funding sources, reduce insurance costs, programs to avoid cash flow problems, minimize theft, strategies to reduce income tax burden.



STIMULATE AND INVIGORATE HUMAN RESOURCES

Identify and solve problems using indicators, build a more effective organization, improve staffing procedures, tailor compensation plans to company needs, develop and conduct better training programs, improve employee productivity.



REORGANIZE YOUR FACILITY

Evaluate location and layout, identify and solve problems in production and facility areas, reduce production costs, ideas for cutting warehousing and delivery expenses, revise and update existing internal systems.



STRENGTHEN PRODUCT AND/OR SERVICE MIX

Identify and resolve product/service area problems, programs for more accurate forecasting, consolidate and improve product lines, creativity techniques for generating new products and services, tighten up inventory control, guides for better purchasing practices.



REFINE AND POLISH PRICING POLICIES

Identify and resolve problems by using indicators, factors that affect pricing decisions articulated, choosing pricing objectives, price-setting approaches, markup-pricing mastery, applying markdowns and discounts, sales-boosting promotional pricing aids.



ENHANCE ADVERTISING

Quantify and solve problems, devise a more effective promotional mix, secrets of superior advertising, tips on strengthening message strategies, getting the most for your advertising dollar, increasing sales with these three promotional powerhouses.



REVITALIZE YOUR SELLING ACTIVITIES

Identify and resolve problems, building a top notch sales team, following the 80-20 rule to double your sales, professional selling secrets, effective strategies for selling by different mediums, how to enhance sales-office strategies.



SALES PROMOTION

Identify and solve problems, the natural rhythm of the promotional calendar, unusual ways to send sales sky high, secrets of superior displays, techniques for developing better public relations, tips on getting free publicity, market differentiation.



REVAMPING DISTRIBUTION METHODS

Identifying and solving problems by indicator usage, suggestions for improvements, exploring opportunities and the franchise sector.

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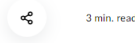
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EXHIBIT C

NETWORK SECURITY

What is a Data Center?



A **data center** is a facility that centralizes an organization's IT operations and equipment, as well as where it stores, manages, and disseminates its data. Data centers house a network's most critical systems and are vital to the continuity of daily operations. Consequentially, the security and reliability of data centers and their information is a top priority for organizations.

Although data center designs are unique, they can generally be classified as internet-facing or enterprise (or "internal") data centers. Internet-facing data centers usually support relatively few applications, are typically browser-based, and have many users, typically unknown. In contrast, enterprise data centers service fewer users, but host more applications that vary from off-the-shelf to custom applications.

Data center architectures and requirements can differ significantly. For example, a data center built for a cloud service provider like **Amazon® EC2** satisfies facility, infrastructure, and security requirements that significantly differ from a completely private data center, such as one built for the Pentagon that is dedicated to securing classified data.

Regardless of classification, an effective data center operation is achieved through a balanced investment in the facility and equipment housed. The elements of a data center break down as follows:

Facility – the location and "white space," or usable space, that is available for IT equipment. Providing round-the-clock access to information makes data centers some of the most energy-consuming facilities in the world. A high emphasis is placed on design to optimize white space and environmental control to keep equipment within manufacturer-specified temperature/humidity range.

Support infrastructure – equipment contributing to securely sustaining the highest level of availability possible. The Uptime Institute defined four tiers data centers can fall under, with availability ranging from 99.671% to 99.995%. Some components for supporting infrastructure include:


- **Uninterruptible Power Sources (UPS)** – battery banks, generators and redundant power sources.
- **Environmental Control** – computer room air conditioners (CRAC), heating, ventilation, and air conditioning (HVAC) systems, and exhaust systems.
- **Physical Security Systems** – biometrics and video surveillance systems.

IT equipment – actual equipment for IT operations and storage of the organization's data. This includes servers, storage hardware, cables and racks, as well as a variety of information security elements, such as firewalls.

Operations staff – to monitor operations and maintain IT and infrastructural equipment around the clock.


Data centers have evolved significantly in recent years, adopting technologies such as **virtualization** to optimize resource utilization and increase IT flexibility. As enterprise IT needs continue to evolve toward on-demand services, many organizations are moving toward cloud-based services and infrastructure. A focus has also been placed on initiatives to reduce the enormous energy consumption of data centers by incorporating more efficient technologies and practices in data center management. Data centers built to these standards have been coined "green data centers."

Related Resources



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An Intrusion Prevention System (IPS) is a network security prevention technology that exam...

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