TAX-NET S.A.
BUSINESS SCAN SGA 2023

(analysis for implementing the principles of the Circular Economy)

1. General description of the activity

Company name TAX-NET S.A.

type of activity: accounting office and business consulting

industry of activity business consulting

business outsourcing business

2. Resource management

In the medium-sized TAX-NET business, which employs almost 100 office employees and specializes in online accounting, bookkeeping, human resources and business consulting services for small and medium-sized companies, and also uses advanced IT, ICT and AI systems, key materials and resources are focused on mainly around technology, office infrastructure and employee competences. Preparing to implement the Circular Economy (Circular Economy) in such a company requires focusing on energy efficiency, office waste management and the sustainable use of digital resources. Here are the key aspects:

IT Infrastructure and Electronic Devices:
Energy-saving computer and server equipment: Investing in equipment with high energy efficiency.
Recycling and proper management of e-waste: Recovery and recycling programs for old electronic devices.

Software and Digital Systems:
Cloud use: Reducing the need for large physical infrastructure by switching to cloud solutions.
License and Digital Asset Optimization: Efficiently manage licenses and digital assets to avoid redundancy.

Energy Management:
Renewable energy sources: Using renewable energy to power the office and IT infrastructure.
Intelligent energy management systems: Automation of lighting, air conditioning and other office equipment.
Office supplies:

Eco-friendly office supplies:
Using recycled paper, biodegradable consumables.
Minimizing paper consumption: Promoting digital documentation and communication.

Waste Management:
Office recycling programs: Waste separation, recycling of paper, plastics and other materials.
Waste reduction: Reducing disposable office products, promoting reusable.
Transport and logistics:

Telework and remote meetings:
Reducing the need for business trips by using videoconferencing tools.
Effective planning of external meetings: Minimizing business trips.

Education and Environmental Awareness:
Employee training: Raising awareness of sustainable development practices and circular economy.

Implementation of circular economy principles in organizational culture:
Promoting ecological responsibility and sustainable practices.

The implementation of circular economy in the service business, especially in the IT and consulting sectors, requires a holistic approach that covers both physical and digital aspects of the business. By effectively managing resources, energy and waste, a company can not only reduce its ecological footprint, but also improve efficiency and reduce operational costs.

3. Waste and disposal

In a medium-sized TAX-NET business employing 100 office workers, which provides accounting, bookkeeping, human resources and business consulting services, and also uses complex IT systems,
ICT and AI, the main types of waste are mainly office waste, electronic waste and waste related to IT infrastructure. Here are some ways to reduce the amount of this waste and recycle it in the context of implementing the Circular Economy (Circular Economy):

Electronic Waste:
IT equipment recycling: Organizing the systematic recycling of old computers, printers, monitors and other electronic devices.
Equipment longevity: Invest in durable and easy-to-upgrade equipment to extend its life.

Office Waste:
Reduction of paper consumption: Implementation of digital document circulation and limiting printing to a minimum.
Office supplies recycling: Effective separation and recycling of paper, plastic and other office supplies.

Energy Management:
Efficient use of energy: Using energy-saving devices, turning off equipment after working hours, using energy management systems.
Use of renewable energy: Invest in renewable energy sources, such as solar panels, to power the office.

Waste Management:
Recycling programs: Introducing recycling programs for various types of office waste.
Minimizing waste: Encouraging the use of reusable products instead of disposable ones.
Software and Data Management:

Digital archiving:
Storing data digitally instead of on paper to reduce the need for physical document storage.
Software License Optimization: Avoiding over-purchasing and wasting digital assets.
Education and Environmental Awareness:

Training for employees:
Educating employees about sustainable development practices and circular economy.
Promotion of a culture of ecological awareness: Building ecological awareness among employees and customers.

Implementing these practices in a medium-sized network services company can help reduce your carbon footprint, improve operational efficiency, and enhance your company's image as environmentally conscious and socially responsible.

4. Life cycle of products and services

In the TAX-NET network, which employs 100 office workers and specializes in comprehensive accounting, bookkeeping, human resources and business consulting services, and also uses advanced IT, ICT and AI systems, the offer of products and services is wide and diversified. The main areas of activity of TAX-NET are:

Accounting and bookkeeping services:
1. **Accounting**: Comprehensive accounting services, including keeping accounting books, handling financial documents, balance sheets, profit and loss accounts.
2. **Tax Consulting**: Consultations in the field of tax optimization, preparation and submission of tax returns.
3. **Audit and Financial Control**: Conducting financial audits, assessing compliance with financial laws and regulations.

HR Services:
1. **Human Resources Management**: Comprehensive HR services, including recruitment, training, management of remuneration and employee benefits.
2. **Labor Law and Consulting**: Consultations in the field of labor law, support in solving employee and employment-related problems.

Business Consulting:
1. **Strategic Business Consulting**: Assistance in formulating company development strategies, market analysis, investment and expansion advice.
2. **Business Process Optimization**: Analyzing and improving internal processes, increasing operational efficiency.

Use of Advanced IT, ICT and AI Systems:
1. **Automated Accounting Systems**: The use of advanced accounting systems with process automation, which allows for faster and more accurate data processing.
2. **Human Resource Management Systems (HRM)**: The use of modern IT solutions for human resources management, including systems for tracking work time, performance analysis and talent management.
3. **Data Analytics and Business Intelligence**: Using AI tools to analyze large data sets, provide insights and support for business decisions.
4. **Cybersecurity and Data Protection**: Ensuring a high level of data security and protection against cyber threats.

Other services:
1. **Business Development Support**: Assistance in obtaining financing, advice on mergers and acquisitions.
2. **Trainings and Workshops**: Organization of training for entrepreneurs and employees in various areas of business and finance.

Such a business, combining traditional accounting and HR services with modern technological solutions, offers its clients comprehensive and integrated support, enabling effective financial and human resources management and the strategic development of the company.

At TAX-NET, which specializes in accounting, bookkeeping, HR and business consulting, and uses advanced IT, ICT and AI systems, there are many ways to operate in accordance with the principles of the Circular Economy (Circular Economy). Here are some key strategies:

1. Digitization and Process Automation:
   - **Reduce Paper Usage**: Implement digital systems for storing data and documentation, minimizing the need for paper.
   - **Process Automation**: Using software to automate tasks, reducing human errors and increasing efficiency.

2. Energy Saving and Resource Management:
   - **Energy-Saving Devices**: Investment in office equipment and servers with low energy consumption.
   - **Use of Renewable Energy Sources**: Possibility to use renewable energy sources, such as solar panels, to power IT infrastructure.

3. Sustainable Office Practices:
   - **Recycling and Upcycling**: Introduction of recycling programs for paper, plastic and electronics.
   - **Green Office Spaces**: Creating environmentally friendly work spaces, e.g. through potted plants or the use of natural light.

4. Responsible Purchasing and Supply Chain Management:
   - **Ethical Sourcing**: Selecting suppliers who also comply with circular economy principles.
   - **Sustainable Office Supplies**: Purchase office supplies from recycled or certified sources.

5. Education and Environmental Awareness:
   - **Training for Employees**: Educating employees about sustainable development and circular economy practices.
   - **Customer Communication**: Informing customers about the company's sustainability practices.

6. Remote Work Optimization:
   - **Flexible Workplaces**: Promoting remote working, which reduces the need for travel and associated emissions.

7. Equipment Durability and Servicing:
   - **Equipment Life Extension**: Regular maintenance and repair of office equipment to prevent premature replacement.

Implementing these strategies not only allows you to operate in accordance with the principles of circular economy, but can also bring benefits in the form of reducing operating costs, improving efficiency and strengthening the positive image of the company among environmentally conscious customers and business partners.

5. Supply chain and supplier selection

TAX-NET also offers a wide range of dedicated intermediate products and services, including:

Accounting and bookkeeping services:
1. **Accounting**: Comprehensive accounting services including keeping accounting books, tax settlements, balancing and preparing financial reports.
2. **Tax Consulting**: Tax consultations, tax planning, tax burden optimization and tax compliance support.

HR and Payroll Services:
1. **Human Resources Management**: Recruitment, training, remuneration management, motivational programs, employee evaluations and talent management support.
2. **Payroll Service**: Preparing payrolls, settling social and health insurance, handling benefits and other employee benefits.

Business Consulting:
1. **Strategic Consulting**: Business analysis, strategic planning, company development support and risk management consulting.
2. **Business Process Optimization**: Analysis and improvement of internal processes, implementation of management systems, automation of business processes.

IT, ICT and AI Intermediate Products:
1. **IT Solutions and Software**: Providing clients with personalized IT solutions, including software for financial management, human resources and data analysis.
2. **Artificial Intelligence and Data Analysis**: Using AI to predict market trends, optimize decision-making processes, analyze large data sets.

Additional services:

1. **Cybersecurity**: Offering services related to the protection of data and IT infrastructure, including security audits, monitoring and incident response.
2. **Trainings and Workshops**: Organization of training for clients in the field of financial services, human resources management, and the use of modern technologies in business.

Thanks to a wide range of services, TAX-NET is able to offer comprehensive business support, tailored to the individual needs of clients, using modern technologies and tools, which allows for more effective management and development of its clients' enterprises.

There are several ways for TAX-NET Networks to reduce their impact on the environment by appropriately selecting suppliers and changing the raw materials used:

1. Choosing Ecological Suppliers:
  - **Environmentally Responsible Suppliers**: Work with suppliers that have established sustainability policies, e.g., use renewable energy, minimize waste and employ green production practices.
  - **Ecological Certificates and Standards**: Selection of suppliers with environmental certificates such as ISO 14001, FSC (Forest Stewardship Council) for paper products.

2. Using Sustainable Office Materials:
  - **Recycled Paper**: Select recycled or FSC-certified paper for your printing and other office needs.
  - **Eco-Friendly Supplies**: Using office supplies that are biodegradable or made from recycled materials.

3. Energy Usage Optimization:
  - **Energy-Saving Devices**: Invest in energy-saving office equipment such as computers, printers and LED lighting.
  - **Green Energy**: Using energy from renewable sources, e.g. by purchasing energy from green energy suppliers.

4. Digitization and Process Automation:
  - **Electronic Document Circulation**: Reducing paper consumption through digitization of processes and documentation.
  - **Automation and Software**: Using advanced IT systems to optimize business processes, which reduces the need for physical materials and resources.

5. Responsible Waste Management:
  - **Recycling and Waste Segregation**: Introduction of effective waste segregation systems in the office, including recycling of paper, plastic, glass and electronics.
  - **Waste Minimization**: Striving to reduce the amount of waste generated through conscious resource management.

6. Sustainable Transport and Logistics:
  - **Business Travel Optimization**: Using video conferencing and online tools to reduce the need for business travel.
  - **Eco-transport**: Choosing eco-friendly transportation options for employees and deliveries, such as electric vehicles.

Implementing these practices not only contributes to reducing TAX-NET's negative impact on the environment, but can also improve the company's image as socially responsible and environmentally conscious, which is increasingly valued by both customers and employees.

6. Redesign and innovation

TAX-NET constantly introduces changes and technological improvements in order to reduce the amount of waste in accordance with the principles of the Circular Economy (Circular Economy) by implementing:

1. Digitization and Process Automation:

- **Digital Document Circulation**: Introduction or development of electronic document circulation systems, which reduces the need to use paper.
  - **Task Automation**: Using advanced AI systems and software to automate routine tasks, contributing to more efficient resource management.

2. Energy Efficiency and Resource Management:
  - **Energy-Saving Office Equipment**: Investments in energy-saving computers, monitors and printers.
  - **Energy Management**: Implementation of energy management systems to monitor and optimize energy consumption in the office.

3. Sustainable Purchasing and Supply Chain:
  - **Eco-Friendly Office Supplies**: A selection of office products such as recycled paper or biodegradable supplies.
  - **Selection of Responsible Suppliers**: Selection of suppliers who also comply with the principles of circular economy.

4. Sustainable Transport and Logistics:
  - **Remote Work Solutions**: Encouraging remote work, which reduces the need to commute and associated emissions.
  - **Effective Meeting Logistics**: Preferring videoconferencing over business trips.

5. Recycling and Waste Management:
  - **Waste Segregation Systems**: Facilitating waste segregation and recycling in the workplace.
  - **Waste Reduction**: Programs that reduce the amount of waste generated, e.g. by limiting disposable office supplies.

6. Ecological Awareness and Education:
  - **Training Programs for Employees**: Promoting environmental awareness and training employees in circular economy practices.
  - **Internal Sustainability Communication**: Regular internal communication regarding environmental goals and progress towards achieving them.

The introduction of these changes by TAX-NET may contribute not only to reducing the company's impact on the environment, but also to increasing its operational efficiency and improving its image as a socially responsible company.