

Based on Article 41, paragraph 3 of the Law on Personal Data Protection ("Official Gazette of the Republic of Serbia", No. 87/2018, hereinafter: the Law), "FISCAL SOLUTIONS" DOO NOVI SAD, on September 21, 2021, adopts the:

## **PERSONAL DATA PROTECTION POLICY**

### **PURPOSE AND OBJECTIVE OF THE POLICY**

#### **Article 1.**

The Personal Data Protection Policy (hereinafter: the Policy) is a general act, i.e., the main document adopted for the purpose of closer regulation of the protection of personal data of individuals within the organization of the Company or in a certain relationship with it (primarily employees, associates, consultants, and persons engaged in other ways by the Company, as well as persons with whom the Company has established a certain type of business cooperation, whose data the Company processes, e.g., users and clients), in accordance with the Personal Data Protection Act of the Republic of Serbia ("Official Gazette RS" No. 87/2018).

"FISCAL SOLUTIONS" DOO NOVI SAD (hereinafter: Controller) is committed to protecting personal data in accordance with the Personal Data Protection Act (hereinafter: the Act). The Controller also guarantees the security and privacy on the internet platform it uses, located at [www.fiscal-solutions.com](http://www.fiscal-solutions.com). The objective of adopting this Policy is to ensure legal security and transparency regarding the processing of personal data, as well as to determine the legal basis, purpose of processing, types of data processed, rights of individuals regarding the processing of personal data, data protection measures, etc.

The Policy also establishes the obligations of employees regarding the protection of personal data of individuals in accordance with the law. The term "employees" includes, in addition to employees under the Labor Law, persons engaged based on contracts for services, copyright contracts, consulting service contracts, etc., which include a clause obliging the engaged person by the Controller to comply with the provisions of this Policy.

### **TERMS AND ABBREVIATIONS**

#### **Article 2.**

- **Personal Data Protection Act** ("Official Gazette RS" No. 87/2018, hereinafter: "Personal Data Protection Act" or "PDPA");
- **Labor Law of the Republic of Serbia** ("Official Gazette RS" No. 24/2005, 61/2005, 54/2009, 32/2013, 5/2014, 13/2017 - Constitutional Court Decision, and 113/2017) (hereinafter: "Labor Law");

- **Commissioner for Information of Public Importance and Personal Data Protection of the Republic of Serbia** (hereinafter: "Commissioner");
- **Personal Data** is any data relating to an identified or identifiable natural person, particularly based on an identifier such as a name, identification number, location data, or an identifier in electronic communication networks, or one or more characteristics of his physical, physiological, genetic, mental, economic, cultural, or social identity;
- **Special categories of personal data** are data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, genetic data, biometric data, data concerning health, sex life, or sexual orientation of an individual;
- **Processing of personal data** is any action or set of actions performed on personal data or sets of personal data, whether automated or not, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination, or otherwise making available, alignment or combination, restriction, erasure, or destruction (hereinafter: processing);
- **Controller** is the Company as a legal entity that determines the purposes and means of processing personal data in terms of the PDPA;
- **Processor** is a natural or legal person who processes personal data on behalf of the controller;
- **Recipient** is a natural or legal person, public authority, or other body to whom personal data is disclosed, whether a third party or not, except for public authorities who, in accordance with the law, receive personal data as part of a specific investigation and process such data in accordance with data protection rules applicable to the purposes of processing;
- **Third party** is a natural or legal person, public authority, or other body other than the data subject, controller, processor, or person authorized to process personal data under the direct authority of the controller or processor;
- **Consent of the data subject** is any freely given, specific, informed, and unambiguous indication of the data subject's wishes by which he or she, by a statement or by a clear affirmative action, signifies agreement to the processing of personal data relating to him or her;
- **Personal data breach** is a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored, or otherwise processed.

## **PERSONAL DATA PROCESSED BY THE CONTROLLER**

### **Article 3.**

The Controller may process the following personal data of employees:

- Name and surname, address, date, and place of birth, gender, marital status, ID number, passport number, nationality, health insurance number (LBO);
- Academic and professional qualifications: level of education, titles, information about skills, knowledge of foreign languages, training, employment history, biography;
- Financial data: bank account number, salary, and other compensation data;
- Data on the performance of work obligations: position, supervisor's assessment, business email address, IP address, access credentials (e.g., username and password);
- Communication data: email, phone number, emergency contact information, as well as other data necessary for fulfilling the legal obligations of the employer and realizing the employment or other contractual relationship between the employee and the Controller.

The Controller may also process certain categories of special types of personal data such as health-related data or data on religious beliefs in accordance with Article 17 of the PDPA, special types of personal data of employees for the purpose of fulfilling obligations or exercising legally prescribed powers in the field of labor, social insurance, and social protection.

The Controller does not process a greater quantity or different type of personal data than is necessary to fulfill the specified purpose. If the processing of special categories of personal data is based on the consent of the individual, such consent must be provided in written form, including detailed information on the type of data being processed, the purpose of processing, and the method of data usage.

The Controller may process the following personal data of users/clients:

- Name and surname, date of birth, place of birth, residence address, passport number, JMBG, contact email address, contact phone number.

The Controller may process the following personal data of job applicants:

- Name and surname, date, and place of birth;
- Academic and professional qualifications contained in the resume and cover letter (level of education, titles, information about skills, knowledge of foreign languages, training, list of previous employers; communication data: email, phone number).

When announcing a job vacancy, the Controller does not determine the format of the resume but leaves it to the candidate to determine. In this sense, the Controller may come into possession of a greater amount of data presented by the will of the job applicant. All collected data is stored for up to 1 year for the purpose of subsequent assessment of the need to hire the job applicant.

## **SOURCES OF PERSONAL DATA**

### **Article 4.**

The Controller collects (electronically, in writing, or verbally) personal data directly from the data subject: employee, user, or client. The Controller may collect data on employees and job applicants from other sources, primarily former employers, provided that the data is relevant for employment. All data not necessary for processing for the presented purposes will be permanently deleted.

## **PURPOSE OF DATA PROCESSING**

### **Article 5.**

The Controller processes personal data for the purposes specified in Articles 6-9 of this Policy. No more data or a broader range of data than necessary is processed for the achievement of the specified purposes.

## **EMPLOYMENT AND HUMAN RESOURCES MANAGEMENT**

### **Article 6.**

The Controller processes personal data for the purpose of establishing and realizing employment, including other contractual relationships through which the Company engages associates and consultants, such as data for the purpose of determining the adequacy and qualifications of candidates for certain job positions, for managing working time and absences, for calculating salaries, travel expenses, and per diems, for determining compensations for sick leave and other forms of absence from work, for employee promotion assessment, for providing additional training and education, and for disciplinary procedures.

## **BUSINESS ACTIVITIES**

### **Article 7.**

The Controller is engaged in providing services and selling goods, thus collecting and processing data of clients, i.e., employees of clients with whom it communicates to achieve cooperation in the stated activities. In performing business activities, the Controller processes personal data for the purposes of procurement and payment/sale of goods and services, business development, business cooperation, project management, office operations, and other forms of business activities and conducting business activities, including reporting to clients on the conducted business activities. The data is stored in the Controller's database.

## **COMMUNICATIONS, INFORMATION TECHNOLOGY, AND INFORMATION SECURITY**

### **Article 8.**

The Controller processes personal data for the purpose of managing and maintaining the functioning of the communication and information network and maintaining information security.

## **COMPLIANCE WITH RELEVANT REGULATIONS**

### **Article 9.**

The Controller processes personal data to fulfill legal obligations and ensure compliance with relevant legal regulations, primarily in the field of labor and tax legislation.

## **ACCESS AND DISCLOSURE OF PERSONAL DATA**

### **Article 10.**

Access to personal data is granted only to the Controller and the employees of the Controller who undertake to act in accordance with the PDPA.

Personal data will be made available to third parties outside the Controller only in the following cases: The Controller will disclose personal data to third parties only for the purposes specified below, taking all necessary measures to ensure that personal data is processed and secured in accordance with applicable regulations.

The Controller may engage third parties – service providers – to perform certain personal data processing actions on behalf of and for the Controller, in which case the Controller acts as the data controller and the service providers as the data processors. In this situation, only data necessary for achieving the purpose of the contracted processing is provided to the processor, and processors cannot use them for other purposes. In these cases, the conditions for data processing and responsibility for data protection will be defined by a contract between the Controller and the processor. Personal data will be disclosed to public authorities only when required by law. If data needs to be transmitted to fulfill a contract.

Data processors do not have the right to process personal data provided to them for purposes other than performing the tasks assigned by the Controller under the contract. Processors are required to comply with all written instructions from the Controller. The Controller takes all necessary measures to ensure that engaged processors strictly comply with the Personal Data Protection Act and the written instructions of the Controller, as well as that they have taken appropriate technical, organizational, and staffing measures for the protection of personal data. The Controller processes personal data in the Republic of Serbia.

## **DATA RETENTION PERIODS**

### **Article 11.**

Personal data will not be retained longer than necessary to achieve the purpose for which it was processed. If the retention period for personal data is prescribed by law, the Controller will retain the data within the prescribed legal period; otherwise, the retention period is 1 year after fulfilling the purpose. After the expiration of the retention period, the data will be permanently deleted. Data will not be used for other purposes nor sent to third parties. In certain cases, personal data may be retained for a longer period for the purpose of fulfilling legal obligations or for establishing, exercising, or defending a legal claim in accordance with applicable laws. Personal data on employees and former employees is permanently retained in the Controller's personnel records in accordance with the Law on Records in the Field of Labor.

## **RIGHTS OF DATA SUBJECTS REGARDING PERSONAL DATA PROTECTION**

### **Article 12.**

- **Right to Information**  
Employees and other data subjects have the right to be informed about their rights, obligations, and matters related to the processing of their personal data under the PDPA, even before the processing of such data begins.
- **Right of Access**  
Employees and other data subjects have the right to request the Controller to provide access to their personal data, i.e., the right to determine the subject, manner, purpose, and scope of the processing of such data, as well as to ask questions about the processing itself.
- **Right to Rectification and Completion**  
After reviewing the data, data subjects have the right to request the Controller to correct, complete, or update the processed personal data.
- **Right to Erasure**  
Data subjects may request the Controller to erase their personal data in accordance with the PDPA, as well as to cease or temporarily suspend processing.

- **Right to Withdraw Consent for Processing**

In situations where the legal basis for processing personal data is the consent of the data subject, the data subject has the right to withdraw the given consent at any time in writing.

- **Right to Restrict Processing**

Data subjects, in accordance with the PDPA, have the right to request the Controller to restrict the processing of their personal data.

- **Right to Data Portability**

Data subjects may request the transfer of personal data to another controller when technically feasible, i.e., when the personal data subject to the transfer request is in a structured and machine-readable format.

- **Right to Object and Automated Decision-Making**

If deemed justified in relation to a particular situation in which they find themselves, data subjects have the right to object to the processing of their data at any time, as well as to object to the application of a decision made solely based on automated processing, including profiling, if such a decision produces legal consequences for them or significantly affects their position. Data subjects have the right to object to the processing of personal data for direct marketing purposes and request the restriction of processing in some other cases.

If the data subject is not satisfied with the Controller's response to a request for the exercise of rights regarding personal data protection, they have the right to file a complaint with the Commissioner for Information of Public Importance and Personal Data Protection (<https://www.poverenik.rs/sr/>).

## **OBLIGATIONS OF EMPLOYEES**

### **Article 13.**

Employees are obliged to provide their personal data necessary for the Controller to fulfill its legal obligations and to conduct current business operations. Employees are obliged to respect and protect the personal data they process during work in accordance with the personnel, technical, and organizational measures prescribed by the Controller or employer to protect the integrity of personal data and the rights of data subjects. Employees may process only the data they are authorized to access in accordance with the tasks they perform.

## **CONTROLLER**

### **Article 14.**

Controller:

Contact details of the Controller:

Name of the Controller: "FISCAL SOLUTIONS" DOO NOVI SAD

Address: Temerinski put 50/3, 21000 Novi Sad

Contact phone: +381 (0)21 410 077

Email: office@fiscal-solutions.com

## **TRANSITIONAL AND FINAL PROVISIONS**

### **Article 15.**

This Policy is identical to the previous Policy; changes have been made due to the change in the legal entity's name.

For the Controller:

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Borislava Brkić