PRIVACY POLICY

of

WTS FRS Gazdasági Tanácsadó Korlátolt Felelősségű Társaság

(hereinafter: Privacy Policy)

Effective as of 30 May 2025

Table of content

1) Data Controller 3
2) Definitions 3
3) Data controlling practice of the Data Controller 4
4) Principles 5
5) Rights of data subjects and exercise of rights 5
5.1 Rights of the data subject 5
5.2 Exercise of rights 8
6) Activity affected by data controlling 11
6.1 Request for information/giving information, request for proposal giving proposal 11
7) Data transfers 13
8) Cookie policy of the https://fiscalrep.hu webpage 13
9) Data security 15
Annex 1 – Data Processors 17

1) Data Controller

Data Controller	WTS FRS Gazdasági Tanácsadó Korlátolt Felelősségű Társaság (registered seat: 1143 Budapest, Stefánia út 101-103; company registration number: Cg.01-09-072578; hereinafter: **Data Controller**)
Representatives of the Data Controller and their contact information	Tamás Gyányi managing director email: tamas.gyanyi@wtsklient.hu
Email address of the Data Controller	email: info@fiscalrep.hu
Webpage	https://fiscalrep.hu/

2) Definitions

For the purposes of this Privacy Policy:

2.1 *data subject* means the natural person identified or identifiable on the basis of his / her personal data, including but not limited to the natural person who

- contacts the Data Controller via post, telephone, via email by sending an email to the info@fiscalrep.hu email address, by giving its personal data on the webpage for the purpose of requesting information and/or a proposal.
- submits his / her application to the Data Controller for an open position / trainee programme and / or including it in the applicant database of the Data Controller.

2.2 *personal data* means any information relating to an identified or identifiable data subject. An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

2.3 *Data Controller:* Please see Section 1. of this Privacy Policy.

2.4 *data processing* means any operation or set of operations which is performed on personal data or on sets of personal data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

2.5 data processor means a natural or legal person, which processes personal data on behalf of the data controller. The list of data processors is attached under this Privacy Policy under Annex 1.

2.6 consent of the data subject means 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 controlling of personal data relating to him or her;

2.7 *Authority* means the National Authority for Data Protection and Freedom of Information (in Hungarian: Nemzeti Adatvédelmi és Információszabadság Hatóság).

3) Data controlling practice of the Data Controller

The Data Controller is committed to the protection of personal data of data subjects and respects their right to informational self-determination.

In order to secure the rightful, fair and transparent controlling of the personal data of data subjects, the Data Controller presents in detail its data controlling practice in this Privacy Policy concerning the data controlling activities specified in this Privacy Policy.

The Data Controller declares that his data controlling practice has been formed based especially on the following laws:

- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (hereinafter: **GDPR**)
- Hungarian Act CXII of 2011 on the Right of Informational Self-Determination and on Freedom of Information;
- Hungarian Act XLVIII of 2008 on the Basic Requirements and Certain Restrictions of Commercial Advertising Activities.

The Data Controller emphasizes that his data controlling practice corresponds to the legislation in force and complies with the best practices of the Authority. With respect thereof, the Data Controller reviews his data controlling practice regularly.

The privacy policy in force can be found under the following links https://fiscalrep.hu/en/data-protection-declaration/ and https://fiscalrep.hu/de/datenschutzmitteilung/ the printed version thereof can be found in 1143 Budapest, Stefánia út 101-103.

4) Principles

The Data Controller complies with the following principles during his data controlling practice:

Principle	Fulfilment of the principle in the controlling practice of the Data Controller
Lawfulness, right to a fair trial and transparency	The Data Controller acts in compliance with the legislation in force and respects the right of data subjects to protection of personal data and to informational self-determination. The Data Controller prepares perspicuous, easy-to-read privacy policy in a table form for each controlling activity. In the preparation of the Privacy Policy, the Data Controller applies Q&A format. The Data Controller ensures that the privacy policy in effect is accessible for data subjects in electronic and in printed form.
Purpose limitation	The Data Controller determines precisely the purpose of the data controlling for each data controlling activity and the purpose of data controlling with regard to the different data categories. The Data Controller is not entitled to use the personal data for a different purpose.
Data minimisation	The Data Controller endeavours to process exclusively the personal data that are required for the performance of the purposes defined for each data controlling activity.
Accuracy	The Data Controller reviews the processed data regularly and, in case of inaccuracy, it rectifies or erases them.
Storage limitation	The Data Controller defines the term of the data controlling for each data controlling activity. The Data Controller stores the personal data as long as it is necessary for the purposes of which the personal data are processed.
Integrity and confidentiality	The Data Controller endeavours to ensure the appropriate security of personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage of data, by using appropriate technical and/or organisational measures.
Accountability	The Data Controller shall be responsible for, and be able to demonstrate compliance with, the present principles. For the sake of this goal the Data Controller intends to document its data controlling practice in as much detail as possible.

5) Rights of data subjects and exercise of rights

5.1 Rights of the data subject

What are the rights of the data subjects?	According to Sections 12-22 of the GDPR, the data subject has the following rights concerning the data controlling activity contained in this Privacy Policy. The data subject can:

- ask for information concerning the controlling of his/her personal data (*right to be informed*)
- in certain cases, the data subject may exercise the right to data portability (*right to data portability*)
- ask for rectification of the data in case it is incorrect, inaccurate or incomplete (*right to rectification*)
- ask for the deletion of his/her personal data in case they are no longer necessary or the controlling is unlawful (right to erasure)
-
- in certain cases, ask for the restriction of the data controlling (right to restriction of data processing/ to blocking)
- the erasure of data is needed for the fulfilment of a legal obligation prescribed in the laws of a member state or the European Union and applicable to the Data Controller.

Rights of information (right to access)

The data subject shall have the right to know whether personal data are stored concerning him or her by the Data Controller and has the right to obtain the following information:

- the categories, the legal basis, the purpose and the duration of data controlling;
- circle of person that can have access to the data of the data subject and the circumstances, legal basis for such data transmissions;
- source of personal data;
- if the Data Controller uses automized decision and the process and logic of it, including profile creation;
- the fact of data protection incident, its circumstances, influence and the steps for remedying it;
- the rights and the exercise of rights of data subjects concerning the data controlling.

Right to data portability

In case the data controlling is based on consent or contract and the data controlling is carried out in an automated way (i.e. in a non-paper form) the data subject shall have the right to

(i) receive the personal data concerning him or her, which he or she has provided to the Data Controller, in a structured, commonly used and machine-readable format (for example in a .doc, .pdf format) and

(ii) to transmit those data to another controller without hindrance from the Data Controller.

	In exercising his or her right to data portability, the data subject shall have the right to have the personal data transmitted directly from one controller to another, where technically feasible.
Right to rectification	In case the data subject believes that the personal data concerning him / her are inaccurate, erroneous or incomplete, the data subject shall have the right to request the Data Controller the rectification or the completion of the concerned data.
Right to erasure (right to be forgotten)	The data subject shall have the right that upon his / her request the Data Controller erases the personal data concerning him / her in the following cases: - further processing is not required for the purposes set out in this Privacy Policy; - the purpose of data controlling set out in this Privacy Policy no longer exists or the duration of the data controlling period stipulated by law expired; - if the data subject withdraws his/her consent to the data controlling and a prior legal basis for processing no longer exists; - the Data Controller processed the personal data unlawfully; - if it is ordered by court or the Authority; - the erasure of data is needed for the fulfilment of requirements ordered by law of the member state or the European Union. Where the Data Controller has made the personal data public and is obliged to erase the personal data in accordance with the above, the Data Controller, taking account of available technology and the cost of implementation, shall take reasonable steps, including technical measures, to inform controllers which are controlling the personal data that the data subject has requested the erasure by such controllers of any links to, or copy or replication of, those personal data (for example erasure from among search results of browsers). The Data Controller draws the data subject's attention to that personal data cannot be deleted especially if needed for the submission of legal claims the or protection thereof.
Right to restriction of data controlling (right to block)	The data subject shall have the right to obtain from the Data Controller restriction of data controlling where one of the following applies: - the accuracy of the personal data is contested by the data subject (in which case the restriction is for a period enabling the Data Controller to verify the accuracy of the personal data);

- the processing is unlawful, and the data subject opposes the erasure of the personal data and requests the restriction of their use instead;
- the Data Controller no longer needs the personal data for the purposes of the data controlling, but the data is required for the data subject for the establishment, exercise or defence of legal claims;
- the data subject has objected to processing (in which case the restriction is for the period pending the verification whether the legitimate grounds of the controller override those of the data subject).

Where data controlling has been restricted, such personal data may - with the exception of storage - be processed only with the data subject's consent or for the establishment, exercise or defence of legal claims or for the protection of the rights of another natural or legal person.

The data subject who has obtained restriction of data controlling shall be informed by the Data Controller before the restriction of data controlling is lifted.

Right to object

The data subject has the right to object against the processing of his or her data on the grounds of legitimate interest and may order the Data Controller to stop the processing of his or her personal data, if his or her personal data were used for the following purposes:

- processing is necessary for the purposes of the legitimate interests pursued by the Data Controller, except for the case of mandatory data processing (in this case the Data Controller cannot process the data anymore, except if the Data Controller demonstrates that its compelling legitimate interest overrides the interests or the fundamental rights and freedoms of the data subject or it is necessary for the establishment, exercise or defence of legal claims),
- in other cases stipulated by law.

If the Data Controller finds the objection of the data subject reasoned, it ceases the data processing – including further data record and data transfer –, it blocks the data and informs about the objection the previous transferees and those who shall make measures in connection with assertion of the objection. In case the data subject does not agree with the decision of the Data Controller or the Data Controller misses the prescribed deadline, the data subject may seek judicial remedy within 30 days from the time of the notification of the decision or the last day of deadline.

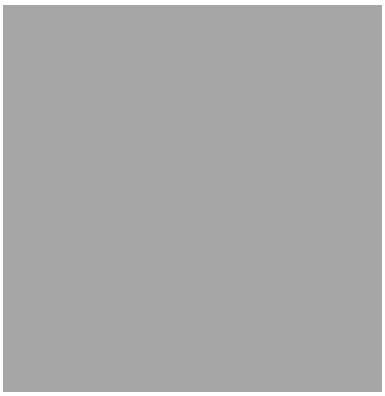
5.2 Exercise of rights

How can the data subject exercise his / her rights?

The data subject can exercise his or her rights according to the following:

- in writing, by sending it electronically to the following email address: tamas.gyanyi@wtsklient.hu

	- in writing, by post to the following address: 1143 Budapest, Stefánia út 101-103.
Within how many days is the Data Controller obliged to make the necessary measures?	The Data Controller shall take the necessary measures without delay, but latest within 15 days from the receipt/delivery of the claim.
In which form are the data subjects informed by the Data Controller?	- in case of a written request sent by email, the Data Controller informs the data subject via email, unless it is expressly requested by the data subject otherwise - in case of a written request sent by post, the Data Controller informs the data subject in a letter sent by post, unless it is expressly requested by the data subject otherwise
What kind of measures are taken by the Data Controller?	The Data Controller - gives information, - erasures / rectifies / restricts (blocks) the data, or - makes other measures in accordance with the request of the data subject, if no ground for exclusion exists. Besides the data subjects, the Data Controller informs the persons to whom previously the data was transferred or given for the purpose of processing, of the rectification, erasure, blocking of data controlling. Upon request of the data subject, the Data Controller informs him / her about these addressees. The Data Controller dismisses this information requirement, if it does not harm the legitimate interest of the data subject with regard the purpose of the data controlling.
What happens, if rights cannot be exercised?	The latest within 15 days from the delivery/receipt of the claim, the Data Controller shall inform the data subject in writing also if the data subject cannot exercise his/her rights for any reason. The Data Controller shall designate - the matters of fact and law, why the rights cannot be exercised, and - the remedies available for the data subject (juridical remedy, lodging a complaint with the Authority).
Where can the data subject seek remedies?	*1. Judicial remedy* In case of any violation of the data subject's rights, he or she may seek judicial remedy. The action may fall within the competence of the tribunal according to his/her home address or his/her residence, depending on his or her choice.



2. Complaint with the Authority

The data subject may lodge a complaint with the Nemzeti Adatvédelmi és Információszabadság Hatóság (Hungarian National Authority for Data Protection and Freedom of Information)

address:	1055 Budapest, Falk Miksa utca 9-11.
postal address:	1374 Budapest, Pf. 603.
telephone:	+36 (1) 391-1400
telefax:	+36 (1) 391-1410
web page:	http://www.naih.hu
email address:	ugyfelszolgalat@naih.hu

6) Activity affected by data controlling

6.1 Request for information/giving information, request for proposal giving proposal

Who is the data subject?	Data subject is the private individual, who as a contact person or representative for another legal person or organisation that is not a legal entity contact the Data Controller via phone/email/post/Webpage or in person in order to ask for information or proposal in relation to the services offered by the data controller by giving his or her personal data.	
What is the purpose of data controlling?	The purpose of data controlling is the giving information/proposal, contact, preparatory steps for contracts, contract preparation. If the data subject does not accept the proposal, the further purpose of the data controlling is direct marketing.	
Scope of processed data and purpose of data controlling	name	identification
	email address (optional)	contact
	telephone number (optional)	contact
	company name	identification, contact, giving information/proposal
	city/town country	giving information/proposal
	level of contact	identification/contact
	content of the requested information/proposal	giving information/proposal
	date of the requested information/proposal	giving information/proposal
	content of the information/proposal	giving information/proposal
What is the source of data?	The data subject himself / herself submits the data.	
What is the method of data controlling?	Data controlling takes place in a paper-based form (archiving) and in electronic form (saving to server, recording in CRM or other electronic software).	
Who is entitled to process the data?	The data may be known and be processed by the Data Controller and those employees / assignees of the data processors whose scope of job / whose task includes the fulfilment of the data controlling purpose(s). The data are controlled in electronic and printed form.	
Which is the legal basis of data controlling	Legitimate interest of the Data Controller [GDPR Article 6. Section (1) Point f)] - giving information/proposal, to ensure	

(lawfulness of processing)?	communication with the data subject for the purpose of contract preparation
What is the duration of data controlling?	The Data Controller controls the data: (i) but for 2 years as of the response, the most; (ii) in case of request or provision of a proposal, if the proposal is accepted, until the statute of limitation of the assertability of the rights and obligations arising from such legal relationship; (iii) in case of request or provision of a proposal, if the proposal is not accepted, for 2 years as of the provision of proposal, the most, unless the data subject indicates in advance that the Data Controller no longer processes the data for direct marketing purposes.
Joint Data Controlling	The Data Controller and WTS Klient Gazdasági Tanácsadó Korlátolt Felelősségű Társaság (registered seat: 1143 Budapest, Stefánia út 101-103.; company registration no.: Cg.01-09-730729) define jointly the purposes and means of processing the contact data (name, position, email address; phone number, company name). Therefore, they are deemed as joint data controllers, having joint and several liability.
Description of the process	- The data subject contacts the Data Controller upon his / her choice personally / on the phone / via email / via post/ on the webpage by giving his / her personal data (name and contact details up to his / her choice) in order to request an information / offer for the services offered by the Data Controller. - The Data Controller gives an information / offer to the data subject on his / her contact details by telephone number / email address / address based on his / her choice.

7) Data transfers

Personal data are basically processed by the Data Controller, or, in case of outsourcing such activity, it is carried out by data processors listed under Annex 1 to this Privacy Policy. In that case the Data Controller provides data to the Data Processors and the Data Controller is liable for his / her / their activities. The Data Controller may forward personal data in case of a request by an authority based on provisions of law.

8) Cookie policy of the https://fiscalrep.hu webpage

By clicking on the „Agree" button, the data subject (user) agrees that cookies will be used by the Webpage. [Section 6 (1) a) of the GDPR]. The data subject can withdraw his or her consent anytime.

(i) What does the expression „cookies" mean?

The cookies are pack of information placed in the browser of the suitable devices by the server of the Data Controller or by the service provider of the Data Controller. When the data subject (user) visits the concerned webpage again, the browser visualize the webpage according to the cookies.

(ii) What purposes can the cookies be used by the Data controller for?

The Data Controller uses cookies in order to optimize the structure and content of the website for visitors. Cookies used by the Data Controller:

- performance-enhancing cookies: the purpose of these cookies is to make the structure of the website as practical as possible for visitors and
- cookies for statistical purposes: these cookies are Google Analytics' own cookies, thanks to which the Data Controller receives anonymous statistics about the activity of visitors on the site. In connection with these cookies, users get a unique ID which cannot be linked to a person by us and cannot be used to identify the visitor for us.

The cookies used on the site are not suitable for collecting personal data of visitors and the applied cookies are not suitable for identifying the visitors. The Data Controller does not store any personal data of visitors and does not conduct any remarketing research to survey their habits. The Data Controller does not apply own cookies suitable for obtaining personal data.

(iii) How can the cookies be regulated?

The data subject (user) can manage the settings of the cookies in the browser, in the frame of which the data subject can limit or deny the use of cookies. Concerning the deletion or prohibition of the cookies, the use of „help" menu of the respective browser can provide further information.

Google Chrome	https://support.google.com/chrome/answer/95647?hl=hu
Firefox	https://support.mozilla.org/hu/kb/weboldalak-altal-elhelyezett-sutik-torlese-szamito
Safari	https://support.apple.com/hu-hu/guide/safari/sfri11471/mac
Explorer	https://support.microsoft.com/hu-hu/help/278835/how-to-delete-cookie-files-in-internet-explorer

(iv) The cookies named by the webpage

Name of cookie	Domain	Function	Validity
_gat_gtag_UA_91928828_1	fiscalrep.hu	It serves for providing data for Google Analytics' statistical system for the anonymous measurement of the number of visitors	end of session
_gat	fiscalrep.hu	It serves for providing data for Google Analytics' statistical system for the anonymous measurement of the number of visitors	end of session
_ga	fiscalrep.hu	It serves for providing data for Google Analytics' statistical system for the anonymous measurement of the number of visitors	2 years
_gid	fiscalrep.hu	It serves for providing data for Google Analytics' statistical system for the anonymous measurement of the number of visitors	1 day
wpml_current_language	fiscalrep.hu	It serves for preserving the selected language when navigating within the page.	end of session
displayCookieConsent	fiscalrep.hu	It serves for storing the user's decision on accepting the pop-up window regarding the management of cookies, in a number format.	12 months

Analytics, Performance-Monitoring Cookie Category

cookie type/purpose	cookie name	validity period	further information	provider
Statistical cookie	_ga	2 years	Identifies user sessions for statistical purposes.	own cookie
Statistical cookie	_gat	1 day	Used for Google Analytics purposes.	own cookie
Statistical cookie	collect	session	Used for Google Analytics; enables user identification independent of device.	Google.com – more info: google-analytics.com
Statistical cookie	_gid	1 day	Associates a unique identifier with the user session to analyze website usage statistics.	own cookie

The server of the Data Controller or the service provider engaged by the Data Controller is using Google Analytics, which might place cookies in the browser of suitable devices. By using the Google Analytics for statistical purposes, the Data Controller collects data concerning the visiting of the webpage. The Google Analytics records data like the length of time spent on the Webpage by the data subject (user), or the way the data subject (user) reached the Webpage. The IP address and the type of the browser also belongs to the group of the collected data. Data which leads to the identification of the data subject are not collected.

The provider for users in the European Economic Area or in Switzerland is Google Ireland Limited (registered seat: Gordon House, Barrow Street, Dublin 4, Ireland), for useres in the United Kingdom is Google LLC (registered seat: 1600 Amphitheatre Parkway, Mountain View, California 94043, USA). The privacy policy of the Google Analytics can be found on the following link: https://support.google.com/analytics/answer/6004245?hl=hu

The data subject (user) can install an add-on module in his or her browser, which denies access of Google Analytics concerning the data subject's (user's) data. For this operation the following link can be used: tools.google.com/dlpage/gaoptout

9) Data security

The Data Controller ensures the security of the data; therefore, the Data Controller implements appropriate technical and organisational measures (for example: pseudonymisation and encryption; assurance of the ongoing confidentiality, integrity, availability and resilience of processing systems and service measures; testing, assessment and evaluation of the processing system) in order to ensure a level of security appropriate to the risk. Furthermore, the Data Controller intends to take into consideration the actual state of technical development when defining and implementing the technical and organisational measures. The Data Controller guarantees the fulfilment of data security by internal policies, orders and procedures.

With respect to security of information technology, the Data Controller ensures especially:

- measures against the unauthorized access to personal data, including the physical and logical protection of the software and hardware tools and devices;
- measures for possibility of recovering the data, including regular backups and separate handling of backups;
- anti-virus protection of the data.

The Data Controller is certified by ISO 27001 (standard for Information Security Management System).

This Privacy Policy has been prepared in Hungarian and in English languages. In case of any discrepancies between the Hungarian and the English text, the Hungarian version shall prevail.

Annex 1 – Data Processors

(i) *Flamich Gábor private entrepreneur (registered seat: 1213 Budapest, Kapos utca 21., 4th floor, door No. 17; registration number: 35560283)*
provision of the technical background in connection with the https://fiscalrep.hu/ webpage, development

(ii) *ADATMENTÉS Kereskedelmi és Szolgáltató Korlátolt Felelősségű Társaság (registered seat: 1106 Budapest, Jászberényi út 45.; registration number: Cg. 01-09-200581)*
system administration activity

(iii) *Tárhely.Eu Szolgáltató Korlátolt Felelősségű TársaságCloste, LLC (székhelye: 1144 Budapest, Ormánság utca 4. X. em. 241. ajtó; cégjegyzékszáma: Cg. 01-09-909968)*
providing web hosting services for the webpage