



Information to data subjects on personal data processing

The Financial Agency (Fina) processes personal data in accordance with the provisions of 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 (General Data Protection Regulation), the Act on the Implementation of the General Data Protection Regulation and other regulations governing the protection of personal data. This document provides information to data subjects on the processing of personal data pursuant to the Accounting Act and the related secondary legislation in the following processing operations:

Keeping the Annual Financial Statements Registry (RGFI)

Data controller and contact information

Ministry of Finance of the Republic of Croatia
Katančičeva 5, 10 000 Zagreb
e-mail: zastitaosobnihpodataka@mfin.hr

Data processor

The Financial Agency, which has been entrusted, under the Accounting Act, with keeping of the Annual Financial Statements Registry on behalf of the Ministry of Finance of the Republic of Croatia.

Purpose of processing

Collection, receipt, storage and public posting of annual financial statements, consolidated financial statements and other documentation prescribed by the Accounting Act.

Legal basis

Legal obligation arising from the Accounting Act, in accordance with Article 6(1)(c) of the General Data Protection Regulation.

Personal data processed

Data of natural persons who are corporate income tax payers (craftsmen, family farms, freelancers), persons authorised to sign annual financial statements and persons to whom the rights to submit and sign annual financial statements have been transferred. The data includes name, surname, title, PIN (OIB) and contact details (address, e-mail, phone number).

Method of data collection

Data are submitted to the Annual Financial Statements Registry by the reporting entities or their authorised representatives.

Data sharing

Data prescribed by the Accounting Act are publicly posted and available to users on Fina's website. Data exchange with other authorities is carried out in accordance with the provisions of the Accounting Act and other applicable regulations.

Data retention



Personal data are retained until the purpose of collection is fulfilled, unless regulations require their further retention.

User rights

Users have the right to access their personal data, correct data (e.g. if it is subsequently found that incorrect data were submitted with the annual financial statement, in which case the correction will be carried out by Fina), restrict processing, object it and file a complaint with the Personal Data Protection Agency at Ulica Metela Ožegovića 16, 10 000 Zagreb, at the e-mail address azop@azop.hr or by filling out the online form at www.azop.hr.

Data security

Personal data are processed in a manner that ensures an appropriate level of security and a high degree of confidentiality, guaranteeing the effective application of data protection principles, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, by implementing appropriate technical and organisational protection measures.

RGFI public posting

Data controller and contact information

Ministry of Finance of the Republic of Croatia
Katančičeva 5, 10 000 Zagreb
e-mail: zastitaosobnihpodataka@mfin.hr

Data processor

The Financial Agency, which has been entrusted, under the Accounting Act, with keeping the Annual Financial Statements Registry on behalf of the Ministry of Finance of the Republic of Croatia and posting public data from the registry on its website.

Purpose of processing

Public posting of annual financial statements, consolidated financial statements and other documentation in accordance with the Accounting Act and enabling access to and review of documents from the public part of the Annual Financial Statements Registry, in accordance with Article 51 of the Accounting Act.

Legal basis

Legal obligation of public posting arising from the Accounting Act, in accordance with Article 6(1)(c) of the General Data Protection Regulation.

The processing of data through the reCAPTCHA security system is based on a legitimate interest in accordance with Art.6, para. 1(f) of the General Data Protection Regulation, for the purpose of ensuring the technical stability of the system and protection against misuse. These data are collected solely for the purpose of confirming that the user is a real person and not an automated software, and are not used for profiling or advertising purposes.

Personal data processed

User access data (e-mail) and data that can be found on publicly posted documentation, i.e. name, surname, title, social security number and contact information (address, e-mail, phone number).



For the purpose of technical protection of the system, the reCAPTCHA security system processes the user's IP address, device and browser data of the user, data on interaction with the application (e.g. mouse movements, clicks).

Method of data collection

When registering a user in RGFI Public Posting (e-mail) and by downloading documentation from the Annual Financial Statements Registry for public posting.

Data sharing

Data prescribed by the Accounting Act are publicly posted and available to users on Fina's website within the RGFI Public Posting application.

For the purposes of technical protection of the system and prevention of misuse, the reCAPTCHA service provided by Google Ireland Limited (Gordon House, Barrow Street, Dublin 4, Ireland) is used. Google acts as a processor and may process this information on servers in the United States.

The transfer of data is carried out on the basis of the Decision on adequacy (EU-U.S. Data Privacy Framework) and Standard Contractual Clauses that are an integral part of Google's Data Processing Addendum, which guarantee a level of protection in accordance with the General Data Protection Regulation.

Data retention

Personal data are retained until the purpose of collection is fulfilled, unless regulations require their further retention.

User rights

Users have the right to access their personal data, correct data, restrict processing, object to it and file a complaint with the Personal Data Protection Agency at Ulica Metela Ožegovića 16, 10 000 Zagreb, at the e-mail address azop@azop.hr or by filling out the online form at www.azop.hr.

Data security

In accordance with the Accounting Act, Fina is required to enable the public posting of data from the Annual Financial Statements Registry and, to ensure the availability and integrity of the system, implement technical and security measures in accordance with Article 32 of the General Data Protection Regulation. The system uses essential cookies required for the technical operation of the system and the Google reCAPTCHA security technology that is used exclusively to prevent automated requests and misuse of the public posting functionality. It is not intended for tracking, profiling or marketing purposes, and the collected technical data are used exclusively to verify that the access was made by a human, and not by an automated program (bot).

The data are not stored or further processed by Fina.

Use of data from the RGFI for commercial and non-commercial purposes

Data controller and contact information

Financial Agency
Ulica grada Vukovara 70, 10 000 Zagreb
e-mail: dpo@fina.hr



Purpose of processing

Pursuant to the Accounting Act and upon request, Fina is required to provide standard data from the Annual Financial Statements Registry in an electronic form suitable for reuse to natural or legal persons for commercial or non-commercial purposes in accordance with the law and secondary legislation regulating the reuse of information. The distribution of data contributes to increasing the transparency of the economy and enables the availability of data to business entities and general public.

Legal basis

Legal obligation arising from the Accounting Act, in accordance with Article 6(1)(c) of the General Data Protection Regulation.

Personal data processed

Data from annual financial statements of business entities, including data from natural persons performing a registered activity or freelancers, data from contracts with users.

Data sharing

Data from annual financial statements are exchanged with business users based on a contract and in accordance with the provisions of the Accounting Act.

Data retention

Personal data is retained until the purpose of collection is fulfilled, unless regulations require their further retention.

User rights

Users have the right to access their personal data, correct data, delete them, restrict processing, object to it and file a complaint with the Personal Data Protection Agency at Ulica Metela Ožegovića 16, 10 000 Zagreb, at the e-mail address azop@azop.hr or by filling out the online form on the website www.azop.hr.

Processing of powers of attorney for submission/signing of annual financial statements in the RGFI

Data controller and contact information

Financial Agency
Ulica grada Vukovara 70, 10 000 Zagreb
e-mail: dpo@fina.hr

Purpose of processing

Identification of the data subject for the purpose of submitting and signing the prescribed documentation to the Annual Financial Statements Registry by means of a power of attorney, by which persons authorised to represent authorise other persons to submit and sign annual financial statements and to access Fina's e-service.

Legal basis



Legal obligation arising from the Accounting Act, in accordance with Article 6(1)(c) of the General Data Protection Regulation.

Personal data processed

Data on the principal and the agent (name, surname, signature, PIN (OIB)).

Data sharing

Fina, as the data controller, processes personal data independently and the collected data are not transferred to other recipients.

Data retention

The data is retained until the purpose of the power of attorney is fulfilled, unless applicable regulations require further retention.

User rights

Users have the right to access their personal data, correct data, delete and transfer them, restrict processing, object to it and file a complaint with the Personal Data Protection Agency at Ulica Metela Ožegovića 16, 10 000 Zagreb, at the e-mail address azop@azop.hr or by filling out the online form at www.azop.hr.