THE FINO PARTNERS

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Data Protection Policy

1 Purpose

Acceptable Use Policy

The purpose of this Data Protection Policy is to explain how The Fino Partners protects personal data and sensitive information processed in the course of providing offshore accounting, bookkeeping, tax preparation, and related services through a ***resource-based engagement model.***

Under this model, resources provided by The Fino Partners may be assigned on a dedicated or semi-dedicated basis to client teams and may process personal data strictly in accordance with client instructions, contractual obligations, and internal security requirements. This policy aims to ensure that personal data is handled lawfully, responsibly, and securely, and that risks related to data misuse or unauthorized disclosure are minimized.

2 Scope

This policy applies to all employees, contractors, offshore consultants, interns, temporary staff, and any other authorized individuals engaged by The Fino Partners, including resources assigned to clients under a resource-based or staff-augmentation model.

It covers all personal data processed through company systems, client-provided systems, cloud platforms, communication tools, and physical or electronic records, whether work is performed from office locations or remote environments.

3 Definition of Personal Data

For the purpose of this policy, personal data refers to any information that can identify an individual, either directly or indirectly. This may include names, contact details, identification numbers, financial information, tax-related data, or any other data classified as personal or sensitive under applicable laws or client agreements.

Client personal data, including taxpayer, employee, or customer information accessed by assigned resources, is treated as highly confidential at all times.

4 Data Protection Principles

The Fino Partners follows generally accepted data protection principles when processing personal data. Personal data is collected and processed only for legitimate business purposes related to assigned client work, limited to what is necessary to perform authorized services, and handled in a manner that supports confidentiality and security.

Reasonable steps are taken to ensure that personal data is accurate, protected from unauthorized access, and retained only for as long as required by contractual, legal, or business needs.

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5 Lawful and Authorized Processing

Personal data is processed only under valid contractual arrangements with clients and strictly according to documented client instructions. Resources assigned under the resource-based model must not collect, access, or process personal data unless it is required for their client-approved role.

Any processing of personal data outside approved business purposes, client instructions, or contractual scope is strictly prohibited.

6 Access to Personal Data

Access to personal data is restricted to authorized individuals on a ***need-to-know basis.*** Access rights are assigned based on job responsibilities, client-approved roles, and the nature of assigned work, and are reviewed periodically to ensure continued appropriateness.

Users must not share access credentials or allow unauthorized individuals to view or access personal data, whether intentionally or accidentally.

7 Data Security Safeguards

The Fino Partners implements reasonable administrative, technical, and organizational safeguards to protect personal data from loss, misuse, unauthorized access, or disclosure. These safeguards may include access controls, secure systems, encryption where appropriate, monitoring, and employee training.

Assigned resources must follow all internal security requirements as well as client-specific data protection controls and must not bypass or weaken existing safeguards.

8 Remote Work and Physical Security

When processing personal data remotely, users must ensure that their work environment is secure and private and aligned with client confidentiality expectations applicable to assigned resources. Screens, conversations, and documents containing personal data must not be exposed to unauthorized individuals.

Physical records, if any, must be stored securely and must not be removed from approved locations without authorization. Printing personal data outside approved office environments is not permitted unless explicitly authorized.

9 Data Sharing and Transfers

Personal data must not be shared with third parties unless authorized by contract, required by law, or approved by management in accordance with client instructions.

Cross-border access to personal data occurs only as part of authorized offshore service delivery arrangements and in line with contractual obligations agreed with clients. The Fino Partners does not permit independent data transfers outside approved engagement structures.

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10 Data Retention and Disposal

Personal data is retained only for the duration necessary to fulfill business, contractual, or legal requirements, including client-defined retention obligations.

Once personal data is no longer required, it is securely deleted or destroyed using reasonable and appropriate methods to prevent unauthorized recovery or misuse.

11 Data Subject Rights

Where applicable and required by law or client agreement, The Fino Partners supports reasonable requests related to personal data, such as access, correction, or deletion. Such requests must be handled strictly in accordance with client instructions and applicable legal obligations.

Employees and assigned resources must not respond directly to external data requests unless explicitly authorized by The Fino Partners and the relevant client.

12 Data Breach and Incident Management

Any actual or suspected personal data breach, including unauthorized access, loss, or disclosure, must be reported immediately to management.

The Fino Partners will take reasonable steps to assess the incident, coordinate with affected clients where required, limit impact, and comply with contractual or legal notification requirements.

13 Employee Responsibilities

All personnel handling personal data, including resources assigned to client teams, are responsible for understanding and complying with this policy. Required training must be completed, and care must be exercised when processing, storing, or transmitting personal data.

Failure to protect personal data may result in disciplinary action.

14 Legal and Regulatory Alignment

The Fino Partners processes personal data in accordance with applicable data protection and cybersecurity laws and aligns its practices with contractual data protection obligations agreed with US CPA firms, accounting firms, and other clients.

This policy supports client compliance requirements without assuming regulatory or data-controller responsibilities beyond contractual scope.

15 Monitoring and Review

Compliance with this policy may be monitored through reasonable oversight measures, including reviews related to client-assigned access and data handling practices. Periodic reviews are conducted to identify risks and improve data protection practices.

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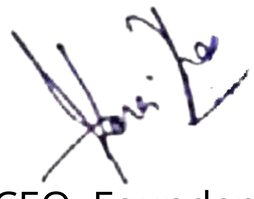
16 Policy Violations and Consequences

Any violation of this Data Protection Policy may result in disciplinary action, including termination of employment or contract. Serious violations may also result in legal or contractual consequences, including client escalation.

17 Policy Review and Updates

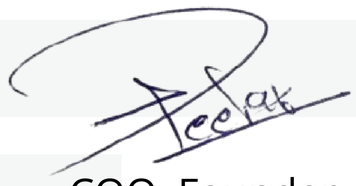
This policy will be reviewed periodically and updated as necessary to reflect changes in service delivery models, laws, client requirements, or business operations.

For Fino Partners Group, Inc.



CEO, Founder

For Fino Partners Group, Inc.



COO, Founder