

REPORT ON ACTIVITIES AND IMPLEMENTATION OF NALED'S STRATEGIC PLAN 2025/2026

INTRODUCTION

NALED's Strategic Plan for the period 2022 to 2025/26 defines 12 program objectives, grouped into two key areas, i.e. levels of action: 1) Improvement of public policies and services and 2) Encouraging territorial development and EU integration.



In the final year of implementation of the Strategic Plan, 120 of the total 151 planned results and activities were fully or partially achieved, i.e. 79.5%. Ten results and activities, or 6.6%, were not achieved, while 21 results, or 13.9%, were deferred to the next strategic period. In addition to the planned activities, nine additional results were achieved outside the plan.

The level of implementation by strategic area is shown below.

Strategic Area 1: Improvement of public policies and services

| Status | Achieved | Partially achieved | Not achieved | Deferred | Implemented outside the plan | Total |
|----------------------|--------------|--------------------|--------------|--------------|------------------------------|-------------|
| Number of activities | 73 | 30 | 9 | 18 | 9 | 139 |
| Share | 52,5% | 21,6% | 6,5% | 12,9% | 6,5% | 100% |

Strategic Area 2: Encouraging territorial development and EU integration

| Status | Achieved | Partially achieved | Not achieved | Deferred | Implemented outside the plan | Total |
|----------------------|------------|--------------------|--------------|------------|------------------------------|-------------|
| Number of activities | 15 | 2 | 2 | 3 | 0 | 21 |
| Share | 71% | 10% | 5% | 14% | 0% | 100% |

Total (Strategic Areas 1 and 2)

| Status | Achieved | Partially achieved | Not achieved | Deferred | Implemented outside the plan | Total |
|----------------------|------------|--------------------|--------------|------------|------------------------------|-------------|
| Number of activities | 88 | 32 | 10 | 21 | 9 | 160 |
| Share | 55% | 20% | 6% | 13% | 6% | 100% |

Note on calculation methodology: *The total of 151 refers to planned results and activities, while the aggregate total in the tables (160) also includes nine additional activities implemented outside the plan.*

KEY RESULTS IN 2025/26

During 2025/26, in the final phase of the strategic cycle, NALED reaffirmed its position as one of the most relevant partners of the business community, the state and international organisations in designing and implementing evidence-based reforms, developing digital public services and improving the business environment. The period was marked by concrete reform progress in electronic payment of fees and charges, digitalisation of healthcare and public administration, registration of ownership of illegally constructed buildings in the cadastre, strengthening of the innovation ecosystem and entrepreneurship, as well as stronger local and regional development with a particular focus on EU integration. By contracting 17 new projects with a total value of EUR 5.5 million, to be implemented by the end of 2028, NALED secured the program and financial basis for continuing the reforms already launched and initiating a new cycle of development activities.

Events and communications

In 2025, NALED continued to strengthen its role as a platform for public-private dialogue, bringing together more than 10,000 participants through 247 events across Serbia and abroad. A particular focus was placed on education, through 129 organized training courses, as well as on large-scale gatherings that brought together representatives of business, public administration, civil society and international partners.

Most activities were implemented in Belgrade, while a significant share also took place in other cities in Serbia and abroad. The NALED Lab continued to develop as the central space for dialogue, knowledge exchange and the work of expert bodies, hosting working meetings,

trainings and committee sessions throughout the year, in addition to 19 events organised at the House of eGovernment and Lozionica.

Over the past year, through campaigns and PR activities, NALED provided communications support to the organisation's key reform and project activities. The focus was on topics with direct impact on businesses and citizens: electronic payment of fees and charges through the parafiscal reform, the introduction of eSick Leave, registration of property rights through the "Svoj na svome (Home and Dry)" campaign, as well as the promotion of innovators through the "StarTech" program and women entrepreneurs through the project "Snažne and važne (Small and Powerful – Women and Small Business Empowerment Program)". In parallel, campaigns were also carried out to raise awareness of the fight against the shadow economy and cashless payments, through the "Take the Receipt to Win" prize game and the "Better Way" program supporting small businesses in introducing POS terminals, as well as activities in public procurement, ESG, the circular economy and the digitalisation of public services.

NALED's public visibility remained high: representatives of its governing bodies, alliances and councils appeared in 635 media reports, predominantly through press releases, conferences and public appearances, while more than 90% of the coverage was positive or neutral in tone.

The growth of NALED's social media presence also continued, with an average increase of around 14% in the number of followers. LinkedIn retained the largest follower base (11,639, growth of around 16%), while Instagram recorded the fastest growth (around 22%) and reached 5,806 followers. The YouTube channel recorded more than 100,000 views.

The "Reform Stories" podcast was further developed as a format for promoting key topics: 11 episodes were published with around 10,000 views, along with 36 short video formats with around 68,000 views. The episodes "Lump-sum entrepreneurs and freelancers", "NALED at your fingertips" and "Seasonal workers" attracted the most attention.

NALED's portals (naled.rs, uzmiracun.rs, startech.org.rs, boljinacin.rs, snazneivazne.naled.rs, informator.preduzetnistvo.gov.rs and others) recorded more than 4 million views, while campaigns and PR activities generated more than 6,000 media reports in national and local media.

Reforms based on analysis

During 2025/26, NALED continued to make a strong contribution to evidence-based decision-making, relying on facts, analysis and public-private dialogue. Four quarterly reports on the status of reforms were published, a new Regulatory Index of Serbia was prepared, and the 18th edition of the Grey Book was developed with 100 recommendations for improving the business environment. In 2025, three Grey Book recommendations were fully resolved and another seven were partially implemented, while work began on an additional 15 recommendations. At the same time, NALED joined 10 newly established Government working groups, while continuing its work in several functional groups from previous years.

Among the most important advances were the parafiscal reform through the ePlati system, the introduction of eSick Leave, support for establishing a CBAM-complementary carbon

taxation mechanism, improved conditions for property registration and targeted convalidation (“Svoj na svome -Home and Dry”), as well as easier import of dual-use goods for research and development. NALED’s role was particularly visible in preparing analyses and reform concepts, coordinating institutions and other relevant stakeholders, drafting legislation and accompanying software solutions, and communicating with the business community and local self-governments during implementation.

Shadow economy and cashless payments

Over ten years of cooperation between NALED and the Government of the Republic of Serbia in implementing the Program for Countering Shadow Economy, illegal business activity decreased from 29.1% to 21.1% of GDP. During 2025/26, NALED continued to provide expert and technical support to the Government Coordination Body and the Expert Group for Countering Shadow Economy, and to participate in preparing the new strategic framework through 2030.

As part of the “Take the Receipt to Win” prize game, with NALED’s support, the third annual cycle was implemented in 2025 with five public draws broadcast on RTS. Over the past three years, the prize game has involved more than one million adult citizens in the fight against the shadow economy, who scanned over 700 million fiscal receipts, around 20% of which were paid cashlessly.

At the end of 2025, the POS Program was completed, through which almost 10,000 small businesses across Serbia received subsidised conditions for introducing cashless payments. POS terminals installed under the Better Way initiative processed almost 12 million transactions worth more than EUR 146 million, with an estimated EUR 24.4 million in VAT paid into the budget on that basis.

Significant progress was also achieved in the parafiscal reform. As of 1 January 2026, the ePlati system enabled electronic payment of all fees and charges in the Republic of Serbia, while abolishing the obligation to submit proof of payment (through amendments to the Law on Republic Administrative Fees and the Regulation on detailed conditions for establishing electronic administration). For implementation purposes, NALED helped connect more than 160 authorities and over 3,000 procedures, while more than 500 officials from local self-government units and national authorities were trained through online and in-person sessions to inspect payments and record fees and charges.

Public procurement and public finance

In public procurement, with support from Sweden, NALED continued to systematically strengthen the capacities of contracting authorities and bidders to apply green, social and quality criteria in procurement procedures. The number of registered bidders increased to 19,393 in 2025, representing growth of 33% compared with 2022. In the same period, through the project implemented by NALED, a total of 3,790 contracting authorities and bidders were trained, and 16 guides for green public procurement and five guides for social public procurement were prepared, also available on the eLearning platform developed by NALED. In 2025, support was expanded to innovation procurement and scientific research organisations, through the first specialised training and a practical guide covering the most common challenges and proposed solutions.

Unofficial translation

In addition, through continuous communication with the Ministry of Finance and the business community, NALED continued to advocate administrative relief in the application of eInvoices and improvements to the tax framework. Through Grey Book 17 and direct dialogue with the Ministry of Finance, a series of recommendations was prepared to improve the Law on Electronic Invoicing and VAT regulations, and to reduce the administrative and fiscal burden on businesses.

eGovernment and digital transformation

One of the most notable results in the previous period was achieved in the digitalisation of public services, where the number of users of the eGovernment Portal, managed by the Office for IT and eGovernment, increased from 1.3 million in 2022 to more than 2.8 million in 2026. This represents growth of 112%, or an average annual growth rate of 20%. NALED contributed to this result through promotional campaigns within the EDGE project, promotion of electronic services, local info days and the eGovernment Caravan, as well as through recommendations to improve portal content and user experience.

Important steps forward were also achieved in eGovernment, eBusiness and digital infrastructure. NALED participated in preparing amendments to regulations on electronic administration, electronic identification and trust services, including regulation of video identification for the basic and medium levels of assurance. Through many years of advocacy for simplified procedures for installing base stations, NALED contributed to creating the conditions for the introduction of the 5G network.

Through the Rural Broadband project, NALED provided legal, organisational and communications support to the Ministry of Information and Telecommunications in developing broadband infrastructure in rural areas, including communication with local self-governments and promotion of the importance of high-speed internet. So far, 1,533 km of optical network has been built and 58,289 households have covered, with continuation of the project announced through a second phase of works.

In parallel, NALED continued to support the digitalisation of local services through the Local eGovernment Index. The first pilot survey was conducted among 119 local self-governments, the second survey is under way, and plans have been developed for five pilot local self-governments to apply smart solutions.

Entrepreneurship, innovation and small business

In supporting small businesses, entrepreneurs and innovators, NALED achieved a series of concrete results. At NALED's initiative, the cap limiting the annual increase in tax liabilities for lump-sum entrepreneurs to 10% was extended until the end of 2027, providing greater predictability for more than 170,000 lump-sum taxed entrepreneurs. The Small Business Council was established, new initiatives for improving regulations were launched, and five grants of GBP 10,000 each were awarded to women entrepreneurs through the project "Snažne and važne (Small and Powerful – Women and Small Business Empowerment Program)".

In the innovation ecosystem, through five cycles of the StarTech program, 106 grants were awarded to startups and SMEs with a total value of around USD 3.7 million, including 12 new grants worth USD 500,000 at the end of 2025. StarTech beneficiaries placed their

innovations in 29 countries worldwide and submitted almost 100 applications for intellectual property protection. In addition, a B2B platform for connecting large and small businesses was developed and delivered, while four contracts were signed with research teams in the field of open innovation through PMInnovia. In May 2025, guidelines for industrial doctorates were published, while the Science Caravan and other activities additionally promoted cooperation between science and business.

Investment, construction and legal certainty of property

In investment and construction, particularly important results were achieved in resolving property-law relations and activating construction land, which have been long-standing NALED priorities through the Grey Book. Based on previously prepared analyses and recommendations, and through participation in the working group of the Ministry of Construction, Transport and Infrastructure, NALED contributed to drafting the Law on Special Conditions for the Recording and Registration of Rights to Real Estate. The Law introduced a procedure for registering buildings constructed without permits, creating conditions for more efficient disposal of property, connection to infrastructure and resolution of the status of several million properties.

NALED supported the implementation of the reform by preparing an information brochure, promotional materials and the website svojnastvome.gov.rs, with the option of electronic application and answers to frequently asked questions. Another important reform step in the same area was the abolition of the fee for converting the right of use into ownership rights over construction land, which unblocked many land plots and enabled them to be put into the function of investment and construction. For this reform, NALED had previously prepared analyses and recommendations, which were fully implemented through amendments to the Law on Planning and Construction.

Agriculture and food industry

In the agricultural sector, NALED continued to develop regenerative agriculture as one of the pathways towards more sustainable and competitive food production. Through cooperation with institutions, members and international partners, this topic was further recognised in public policies, while producers received practical support through guides, education and promotion of new production models.

At the same time, as the EIT Food Hub for Serbia, NALED continued to connect producers, researchers and innovators and support the development of new solutions in food and agriculture. In that role, during 2024 and 2025, NALED organised the scientific-research challenge Challenge Lab - Re:Generator, with 14 teams and more than 30 contestants from six faculties taking part, while the six best teams were awarded. In addition, 15 innovators were successfully accepted into EIT mentoring and financial support programs. It is particularly significant that the consortium gathered around NALED was selected among five out of a total of 66 applicant consortia from across the EU to establish the EIT Regenerative Innovation Portfolio project in Serbia, representing one of the major steps forward in creating added value for domestic agricultural products and developing a future certification scheme for regenerative agriculture.

Healthcare

In healthcare, the most important result was the start of implementation of the eSick Leave system, one of the priority recommendations of NALED's Grey Book, alongside continued work on establishing eHealth Records. These reforms contribute to lower administrative costs, faster data exchange and greater legal certainty for employers, employees and the health system. NALED participated in the development of eSick Leave through the working group, consultations with members and the business community, and preparation of proposals for improving the system, while additionally supporting implementation through trainings on using the software in 10 local self-governments.

During the reporting period, a total of nine recommendations from the Healthcare Grey Book were implemented, including one fully implemented and one partially implemented recommendation in 2025. Advocacy also continued for digitalisation, improved procedures for medicines and medical devices, and optimisation of clinical trial processes. In addition, through cooperation with institutions and partners, the regulatory foundations were prepared for broader use of health data and digital solutions in healthcare, while work on certain more complex systemic changes was continued for the next period.

Environment, energy and green transition

Through analyses and recommendations in the fields of environment and green transition, NALED contributed to the establishment of a national carbon taxation mechanism complementary to CBAM, as well as to the preparation of measures to support the business community in adapting to European requirements in sustainability and decarbonisation. Through communications activities during 2025, the topic of decarbonising energy-intensive industry and CBAM was brought closer to businesses and the wider public, generating more than 100 media reports.

In mid-2025, within NALED's Property and Investment Alliance and with support from the Government of Sweden, the Council for Sustainable Energy was established as a platform for public-private dialogue in the field of the green energy transition and for creating a predictable, investment-stimulating regulatory framework. Its focus is on accelerating the development of renewable energy sources and market mechanisms, improving energy efficiency and energy security, and strengthening the capacities of local self-governments for better integration of citizens and businesses into the energy transition. In parallel, NALED participated in the preparation of the Mineral Resources Strategy until 2030, which incorporated the recommendation to green abandoned land after mine closure and return it to productive use.

Local development, regional cooperation and EU integration

NALED continued to make a strong contribution to strengthening the capacities of local self-governments. During 2025 and at the beginning of 2026, more than 50 trainings were organised for over 1,150 participants on topics ranging from electronic payment of fees and charges, eSick Leave and information security to smart cities, public procurement, property registration and local economic development. This further strengthened the readiness of local administrations to follow reforms and provide higher-quality services to businesses and citizens.

Unofficial translation

In the regional framework, by the end of 2025 a total of 130 municipalities and cities of Southeast Europe had participated in the BFC SEE program, of which 72 were certified, including 16 local self-governments certified in 2025 alone. The fourth regional CORE Days conference was also successfully organised, bringing together representatives of the public, private and civil sectors from the region and the EU, with a focus on the social component of ESG, responsible public procurement and the exchange of reform practices for a more sustainable business environment.

In EU integration, NALED continued, through the National Convention on the EU, to monitor the negotiation process and implementation of the Reform Agenda, with a focus on reforms of importance to the economy. As coordinator of the working group for Chapter 16, the cross-sectoral working group for the ERP and the subgroup for business environment and private sector development, NALED prepared recommendations and contributions in the areas of the tax and regulatory framework, competitiveness, innovation, and the green and digital transitions. Work on linking reform priorities with the EU integration process continued through the 18th edition of the Grey Book, in which 20 recommendations were marked with the EU badge.