

# CERTIFICATE OF AUDIT

*This certificate is presented to*

**GESAM**

**Societa' Tra Professionisti (STP) S.R.L.**

*For successfully completing a*

***“SSAE 18” and “ISAE 3402” Type II***

Audit of internal controls on Payroll Full Outsourcing Service for the period

from January 1, 2024 to December 31, 2024



**NEWTONPARTNER SRL**



**ISAE 3402**  
TYPE II CERTIFIED

A handwritten signature in black ink, appearing to read "Tiziana Guggino".

Dott. TIZIANA GUGGINO  
DOTTORE COMMERCIALISTA - REVISORE LEGALE  
AICPA Member No. 5329884