

Newtonpartner Srl

Dott. Tiziana Guggino

Dottore Commercialista-Revisore Legale

Via Giovanni Bovio, 20 - 56125 Pisa

Via Ponte Seveso, 36 – 20125 Milano

Milan, February 4, 2025

Dear Sirs,

as independent auditor registered with the n. 5329884 at the Regular Member Section and IMTA Section of AICPA, I attest that I will deliver the SOC 1 Report, II Type, by Friday, February 7, covering the entire year 2024. Besides, currently, I am examining with accuracy, the internal control system of Gesam Società Tra Professionisti (STP) Srl implemented in accord with the SSAE 18 and ISAE 3402 standards. The new controls will cover the period from January 1, 2025 to December 31, 2025 for which I will prepare Soc 1 report, II Type, that will be allegedly delivered within the first week of February 2026.

Already today, I can however attest that Gesam Società Tra Professionisti (STP) Srl, with regard to the controls carried out about the payroll outsourced service provided to its customers, is in compliance with the above two standards.

Sincerely.

CPa Dott. Tiziana Guggino

A handwritten signature in black ink, appearing to read 'Tiziana Guggino', is written over the printed name.