

CERTIFICATE OF AUDIT

This certificate is presented to

GESAM 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, 2021 to December 31, 2021



NEWTONPARTNER SRL

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

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