

REFERENCE LETTER

To Whom It May Concern,

It is with great pleasure that I write this letter of recommendation for Hassan Masood, who has been working with us at Tammer Brands as a CSR Trainee from 3 June 2024 to 31 October 2024. During this time, Hassan has shown exceptional skill, dedication, and a deep understanding of corporate sustainability, particularly in relation to the evolving requirements of the Carbon Border Adjustment Mechanism (CBAM).

From the very beginning, Hassan displayed an eagerness to learn and adapt to our work culture. His onboarding process went smoothly, and he integrated into our team with ease. His knowledge and commitment to sustainability, particularly in his focus on Corporate Sustainability Reporting Directive (CSRD) frameworks, stood out. It had been his expressed desire to work in CSRD, and I am pleased to say that he has embraced the opportunity to contribute meaningfully in this area.

Hassan's main responsibility has been to work on the implementation of CBAM, a critical policy instrument in the EU's strategy to monitor carbon emissions from imported goods. Hassan made significant contributions in identifying CBAM items and relevant CN codes, compiling detailed reports on suppliers, manufacturers as well CBAM items, and entering this information into the EU portal. His diligent attention to detail and proactive communication with both internal departments and external stakeholders, such as Tulli, have been key in ensuring the accuracy and compliance of our CBAM data.

One of Hassan's standout contributions has been his ability to suggest specific import CN codes that have the potential to reduce customs duties while remaining compliant with both EU and Tulli requirements. His thorough understanding of business processes, along with his academic background and previous work experience, has greatly supported his success in these tasks. He has also been instrumental in gathering data for the Product Quality Book (PQB) and conducting risk evaluations for CBAM policies.

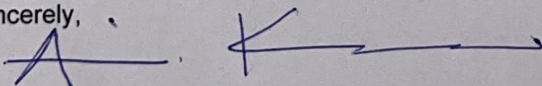
In addition to his core responsibilities, Hassan has shown strong leadership by preparing to lead an info-session for our internal teams, providing insights on CBAM regulations. He has also proactively reached out to suppliers and manufacturers, helping them understand the new regulatory landscape, which will undoubtedly ease our CBAM emissions reporting process in the coming quarters.

Hassan's work ethic, analytical skills, and collaborative spirit have been exemplary. He approaches his work with enthusiasm and professionalism, always seeking feedback and opportunities to improve. He has seamlessly balanced his work responsibilities with his personal commitments, demonstrating his capacity to work independently while maintaining strong lines of communication with our team.

Overall, Hassan has been a valuable asset to our CSR team, and I am confident that he will continue to thrive in any future endeavours. I highly recommend him for any role he pursues, as I have no doubt that his skills and dedication will lead to further success.

Should you require any further information, please do not hesitate to contact me.

Sincerely,



Aino Kuusava

CSR Manager, Tammer Brands

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