

[Your Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Company]

[Recipient Address]

[City, State, Zip Code]

Dear [Recipient Name],

Subject: IFRS Share-Based Payments

We are writing to inform you about the accounting treatment concerning share-based payments as per IFRS 2 - Share-based Payment.

As per our recent discussions, please find enclosed the details and methodology relating to the share-based payment arrangements maintained within our organization. Specifically, we have adhered to the standards outlined in IFRS 2, ensuring that all equity-settled share-based payments are measured at fair value at the grant date, and recognized as an expense over the vesting period.

The key points of our share-based payment arrangements include:

1. **\*\*Type of Awards\*\***: [Description of share options, restricted shares, etc.]
2. **\*\*Fair Value Measurement\*\***: [Details on the method used to calculate fair value]
3. **\*\*Vesting Conditions\*\***: [Outline of service and performance conditions]
4. **\*\*Expense Recognition\*\***: [Method of expense recognition during the financial periods]

We believe that our approach aligns with IFRS requirements and provides transparency to our stakeholders. Should you require further clarification or wish to discuss this matter in detail, please do not hesitate to reach out.

Thank you for your attention to this important matter.

Sincerely,

[Your Name]

[Your Title]

[Your Company]

[Your Contact Information]