

[Your Name]  
[Your Position]  
[Your Company]  
[Company Address]  
[City, State, Zip Code]  
[Email Address]  
[Phone Number]  
[Date]  
[Recipient Name]  
[Recipient Position]  
[Recipient Company]  
[Company Address]  
[City, State, Zip Code]

Dear [Recipient Name],

Subject: IFRS Adjustments for [Specific Period/Year]

I hope this message finds you well. This letter is to formally outline the necessary adjustments to our financial statements in accordance with International Financial Reporting Standards (IFRS) for the period ending [Specify Date].

1. **\*\*Adjustment Overview\*\***:

- Brief description of the nature of adjustments (e.g., revenue recognition, asset impairment, lease accounting).

2. **\*\*Specific Adjustments\*\***:

- **\*\*[Adjustment Title 1]\*\***:
  - Description: [Provide a concise description of the adjustment].
  - Impact: [Detail the financial impact, including quantitative measures if applicable].
- **\*\*[Adjustment Title 2]\*\***:
  - Description: [Provide a concise description of the adjustment].
  - Impact: [Detail the financial impact, including quantitative measures if applicable].

3. **\*\*Rationale for Adjustments\*\***:

- [Explain the reasons for the adjustments, including compliance with IFRS and any relevant guidance].

4. **\*\*Next Steps\*\***:

- We will proceed with updating the financial statements accordingly and share the revised version with all stakeholders by [Specify Date].

Should you have any questions or require further details, please do not hesitate to reach out.

Thank you for your attention to this matter.

Sincerely,

[Your Signature (if sending a hard copy)]

[Your Name]  
[Your Position]  
[Your Company]