Date

Dear employees,

I am writing this letter to indicate my dissatisfaction and displeasure with regards to the company's overall performance in the year 20XX.

We, at ABC Limited, understand that the working practice has been greatly affected due to the COVID-19 pandemic, and the resultant work from the home system has been confusing for the employees. However, as ABC Limited tried to facilitate its employees in the best possible way, we expected you to give your best as well.

Clearly, this has not happened. As the year has ended, the annual reports show a productivity level of only 65%, which was 92% last year. The number of clients has decreased as well, mainly due to dissatisfaction and improper handling. The profitability levels have decreased by 48%, as compared to the last year.

We are very disappointed. Our support for our employees continued, even though the company was not doing very well financially. We did not cut any wages nor reduced the fringe benefits. We even avoided lay-offs, although almost every other company terminated the employees to lower their costs.

However, looking at the current results, we are not happy, and we will soon start taking strict actions, which include:

* Any inefficient employee will be immediately terminated.
* Effective from 1st July 20XX, there will be a 10% cut in everyone’s wages.
* The working hours, whether in office or home, will be strictly recorded, without any flexibility.

We did not want to take such measures, as we believe our employees are part of our family, but all of you, with your non-seriousness, have pushed us to become strict. We hope you will improve your performance so that we do not have to take further measures.

Thank you.

Regards,

John Wilson.