JF PACKAGING PLC

"Flexible Packaging Beyond Expectations"

3rd November 2026

Our Ref: SEC/JFP/ 325

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
Level 4, West Tower
World Trade Centre
Echelon Square
Colombo 1.

Dear Madam,

DISCLOSURE IN TERMS OF SECTION 9 OF THE CSE LISTING RULES

We write to inform of the following Related Party Transaction between J.F. Packaging PLC (JFPLC) and its subsidiary Alliance Five (Pvt) Ltd (AFL).

(i) Date of the transaction and applicable period - 29th October 2026 – 2026/2027

(ii) Name of relevant Related Party - Alliance Five (Pvt) Ltd

(iii) Relationship between the Entity and the Related Party –Parent Company and Subsidiary

(iv) Details of the transaction - Issuance of Corporate Guarantees for USD 600,000 (equivalent to Rs. 202,278,480/-) and Rs. 10,000,000/- on behalf of subsidiary company Alliance Five (Pvt) Ltd to obtain banking facilities.

(v) Rationale for entering into the transaction - Provision of security by J.F. Packaging PLC in the form of Corporate Guarantees to enable its subsidiary company Alliance Five (Pvt) Limited to obtain banking facilities.

J.F. Packaging PLC - Reg No.: PQ00352063
Registered Office :
No. 98, Sri Sangaraja Mawatha,
Colombo 10, Sri Lanka.
Tel : +94 11 7766000
Email : info@jfpackaging.lk
Web : www.jfpackaging.lk

Business Office :
No. 306, Minuwangoda Road,
Kotugoda, Sri Lanka.
Tel : +94 11 2233214
Fax : +94 11 4868962

FSSC22000

- WE ARE A FSSC 22000, ISO 22000 & ISO 9001 CERTIFIED COMPANY -

(vi) The Related Party Transactions Review Committee of the Entity is of the view that the transaction is on normal commercial terms, and is not prejudicial to the interests of the Entity and its minority shareholders and the Related Party Transaction Review Committee has not obtained an opinion from an independent expert prior to forming its view on the transaction.

(vii) The aggregate value of the Related Party Transactions – Rs. 229,763,313.96
for the financial year 2026/2027 with
Alliance Five (Pvt) Ltd
(Inclusive of the aforesaid transaction)

(viii) Aggregate value of all Non Recurrent Related Party Transactions – Rs. 237,401,987.00
for the same financial year 2026/2027
(Inclusive of the aforesaid transaction)

Yours faithfully,
By Order of the Board
J.F. PACKAGING PLC
CORPORATE MANAGERS & SECRETARIES (PVT) LTD

Secretaries

sh/-