

Dear Shareholder,

## Information supplemental to the Bepak plc 2006 Annual Report and Accounts.

You will recently have received our 2006 Annual Report and Accounts. The information contained in this letter was not included in the Remuneration Report. This information adds to and should be treated as part of that Report and is effective as at 11th July 2006, the date of that Report. It does not deal with any events after that date.

We have added below a copy of a report from the Company's auditors in respect of this supplemental information.

By order of the Board  
Jennifer M Owen  
Company Secretary  
For and on behalf of Bepak plc  
7 September 2006

## Directors' Benefits

Mark Throdahl receives a pension allowance which is paid by way of additional salary (2005: £81,000). The Company pays contributions to a defined contribution plan in respect of Mr Hopcroft (2005: £32,000).

The Company provides accommodation in the UK for Mr Throdahl in accordance with the terms of his service contract. This represents a taxable benefit and so is included in the figure for other benefits. Mr Throdahl contributes a proportion of the annual rental costs.

Mr Robinson's services are provided via a service company to which the Company pays fees.

## Compensation for past directors

The Company provides a pension to the widow of an ex-director of £26,000 per annum in accordance with the terms of the former director's service arrangements. This is an unfunded pension paid out of annual profits.

## Directors' share options

Name	Option Type	Options as at 30 April 2005	Granted during the year	Lapsed during the year	Options as at 29 April 2006	Exercise price	Date from which exercisable	Expiry date
M C Throdahl	1996 ESOS	144,859	-	-	<b>144,859</b>	£5.835	July 2004	July 2011
	1996 CSOS	5,141	-	-	<b>5,141</b>	£5.835	July 2004	July 2011
	2002 ESOS	70,000	-	-	<b>70,000</b>	£4.43	Sept 2005	Sept 2012
	2002 ESOS	35,000	-	-	<b>35,000</b>	£4.43	Sept 2007	Sept 2012
	2002 ESOS	70,000	-	-	<b>70,000</b>	£4.125	Sept 2006	Sept 2013
	2002 ESOS	35,000	-	-	<b>35,000</b>	£4.125	Sept 2008	Sept 2013
	2002 ESOS	68,000	-	-	<b>68,000</b>	£5.09	July 2007	July 2014
	2002 ESOS	34,000	-	-	<b>34,000</b>	£5.09	July 2009	July 2014
	2005 LTIP	-	24,000 performance shares	-	<b>24,000</b>	-	February 2009*	February 2009*
	2005 LTIP	-	72,000 SARs	-	<b>72,000</b>	£6.14	February 2009	February 2019

(continued)

Name	Option Type	Options as at 30 April 2005	Granted during the year	Lapsed during the year	Options as at 29 April 2006	Exercise price	Date from which exercisable	Expiry date
M P Hopcroft	2002 ESOS	33,000	-	-	<b>33,000</b>	£2.975	Dec 2005	Dec 2012
	2002 ESOS	17,000	-	-	<b>17,000</b>	£2.975	Dec 2007	Dec 2012
	2002 ESOS	48,000	-	-	<b>48,000</b>	£4.125	Sept 2006	Sept 2013
	2002 ESOS	24,000	-	-	<b>24,000</b>	£4.125	Sept 2008	Sept 2013
	SAYE	2,900	-	-	<b>2,900</b>	£3.18	Dec 2006	June 2007
	2002 ESOS	39,000	-	-	<b>39,000</b>	£5.09	July 2007	July 2014
	2002 ESOS	19,500	-	-	<b>19,500</b>	£5.09	July 2009	July 2014
	2005 LTIP	-	27,000 performance shares	-	<b>27,000</b>	-	February 2009*	February 2009*
		<b>645,400</b>	<b>123,000</b>	-	<b>768,400</b>			

\* Performance shares will be transferred automatically to the Director in February 2009, if certain performance criteria have been met. The Director does not choose to exercise the right.

- The closing price of the shares at 29 April 2006 was 575.5 pence (30 April 2005: 517.5 pence). The lowest and highest middle market prices during the year were 480 pence and 662 pence respectively.
- SAYE = Save As You Earn employee share option scheme. These options are not subject to performance conditions as this is an all-employee share scheme governed by specific tax legislation.
- 1996 ESOS & CSOS = 1996 Executive and Company Share Option Scheme as described in the section on Executive Directors' Remuneration.
- 2002 ESOS = 2002 Executive Share Option Scheme as described in the section on Executive Directors' Remuneration.
- 2005 LTIP & Bespak 2005 Long-Term Incentive Plan as described in the section on Executive Directors' Remuneration.

At 29 April 2006, the Company's share ownership trust held no ordinary shares in the Company (30 April 2005: 3,741) for the purposes of satisfying obligations under share option plans for the benefit of the Group's employees.

The Remuneration Report was approved by the Board and signed on its behalf by:  
 George Meredith  
 Chairman of the Remuneration Committee  
 11 July 2006

## Independent auditors' report to the members of Bespak plc

We have considered whether the information given in the revised Remuneration Report is consistent with the financial statements for the year ended 29 April 2006. The revised Remuneration Report comprises the above supplementary information and the original Remuneration Report which was approved by the directors on 11 July 2006. The revised Remuneration Report replaces the original Remuneration Report as from 7 September 2006 (the date on which the supplementary information is approved and signed).

As explained in the above supplementary information the Remuneration Report has been revised as at 11 July 2006, the date on which the directors approved the original financial statements and not as at 7 September 2006, the date on which the revised Remuneration Report was approved. Accordingly the revised Remuneration Report does not deal with events between those dates.

As at 11 July 2006 in our opinion the information given in the revised report is consistent with the annual financial statements for the year ended 29 April 2006.

PricewaterhouseCoopers LLP  
 Chartered Accountants and Registered Auditors, Cambridge  
 7 September 2006