FY2026 RESULTS PRESENTATION

27 AUGUST 2026

BEACON LIGHTING GROUP

Beacon LIGHTING

Beacon TRADE

Beacon COMMERCIAL

Beacon INTERNATIONAL

LIGHT SOURCE SOLUTIONS

CONNECTED LIGHT SOLUTIONS

MASSON FOR LIGHT

CUSTOM LIGHTING DESIGNERS OF LIGHT

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FY2026

1 RESULTS OVERVIEW

1 FY2026 STATUTORY RESULT

$'000	STATUTORY FY2025	STATUTORY FY2026	CHANGE $	CHANGE %
Sales	**328,918**	**340,024**	11,106	3.4%
Gross Profit	**227,221**	**233,319**	6,098	2.7%
Gross Profit Margin %	69.1%	68.6%		
Other Income (1)	**2,803**	**3,379**	576	20.5%
% of Sales	0.9%	1.0%		
Operating Expenses (2)	**(142,955)**	**(149,713)**	(6,758)	4.7%
% of Sales	43.5%	44.0%		
EBITDA (3)	**87,069**	**86,985**	(84)	(0.1%)
EBITDA Margin %	26.5%	25.6%		
EBIT (3)	**50,988**	**47,892**	(3,096)	(6.1%)
EBIT Margin %	15.5%	14.1%		
Net Profit After Tax (NPAT)	**29,368**	**26,991**	(2,377)	(8.1%)
NPAT Margin %	8.9%	7.9%		

(1) Other income includes other revenue, other income and a share of net profit of associates.
(2) Operating expenses excludes interest, depreciation and amortisation.
(3) Refer to Appendix One for further information on Non-IFRS financial measures.

1 FY2026 UNDERLYING RESULT vs FY2025 STATUTORY RESULT

$'000	STATUTORY FY2025	UNDERLYING FY2026 [1]	CHANGE $	CHANGE %
Sales	**328,918**	**340,309**	11,391	3.5%
Gross Profit	**227,221**	**233,604**	6,383	2.8%
Gross Profit Margin %	69.1%	68.6%		
Other Income [2]	**2,803**	**3,379**	576	20.5%
% of Sales	0.9%	1.0%		
Operating Expenses [3]	**(142,955)**	**(148,484)**	(5,529)	3.9%
% of Sales	43.5%	43.6%		
EBITDA [4]	**87,069**	**88,499**	1,430	1.6%
EBITDA Margin %	26.5%	26.0%		
EBIT [4]	**50,988**	**49,406**	(1,582)	(3.1%)
EBIT Margin %	15.5%	14.5%		
Net Profit After Tax (NPAT)	**29,368**	**28,054**	(1,314)	(4.5%)
NPAT Margin %	8.9%	8.2%		

(1) Underlying result after FY2026 restructuring costs. Refer to Appendix Two for a reconciliation of the FY2026 underlying result.
(2) Other income includes other revenue, other income and a share of net profit of associates.
(3) Operating expenses excludes interest, depreciation and amortisation.
(4) Refer to Appendix One for further information on Non-IFRS financial measures.

1 OPERATIONAL HIGHLIGHTS

New Stores

Auburn (NSW)
St Kilda (VIC) (1)
Millers Junction (VIC)
Geelong (VIC) (2)
McGraths Hill (NSW) (3)

7.1%

Q4 FY2026 Company Store Comparative Sales

14.5%

Store Trade Sales Increase

43.3%

Total Trade Sales as a percentage of Total Relevant Sales (4)

692

Designed and Developed New Innovative Products

347

Accredited Lighting Design Consultants

(1) St Kilda (VIC) franchised store was purchased as a company store.
(2) Geelong (VIC) store was a relocation and expansion.
(3) McGraths Hill (NSW) was a store expansion.
(4) Total relevant sales include Stores, Commercial, Masson For Light and Custom Lighting.

FY2026

2 FINANCIALS

Please note: All financial results compare the FY2026 underlying result to the FY2025 statutory result, unless otherwise stated.

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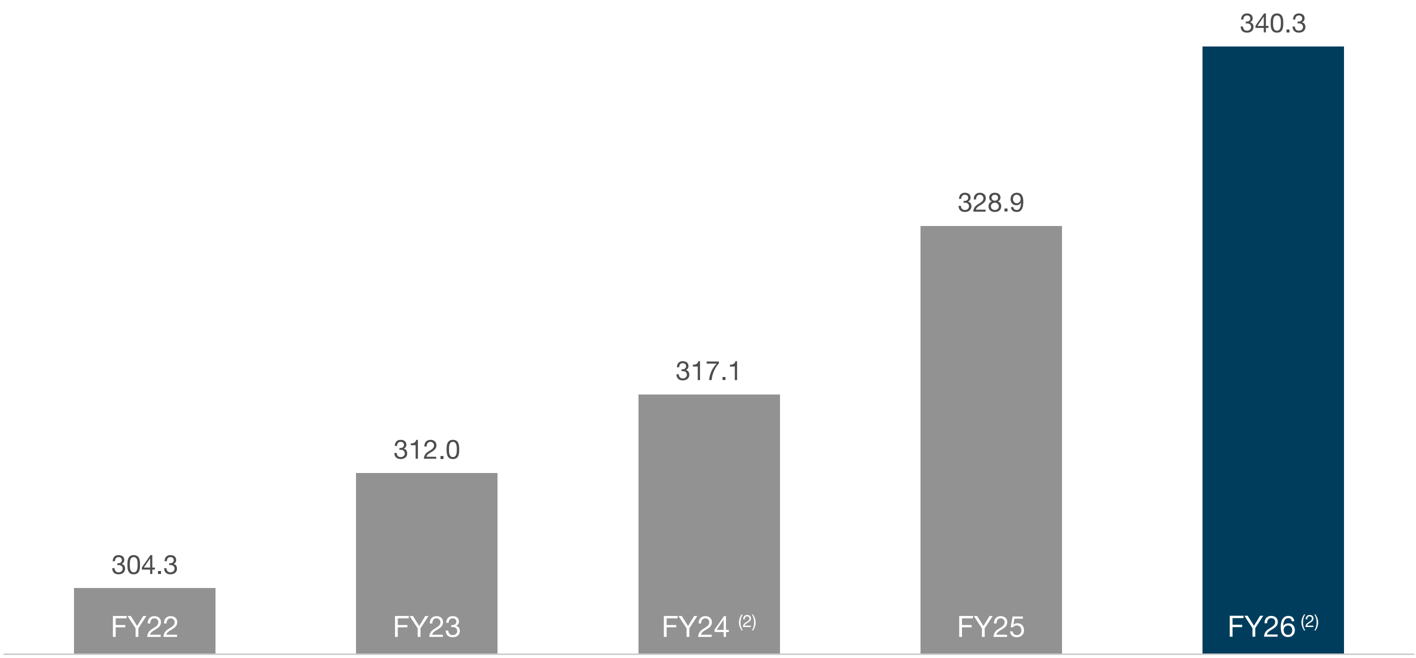
2 SALES

INCREASED TO

$340.3M

- Company store comparative sales for FY26 increased by 1.8%, while Q4 FY26 sales increased by 7.1%.
- Trade sales through Beacon Lighting stores increased by 14.5%.
- Total trade sales as a percentage of total relevant sales [1] has increased to 43.3%.
- Sales increased for Beacon Lighting Stores, Beacon Commercial, Connected Lighting Solutions and Custom Lighting.

Sales $m [2]



(1) Total relevant sales include Stores, Commercial, Masson For Light and Custom Lighting.
(2) Underlying result for FY2024 and FY2026.

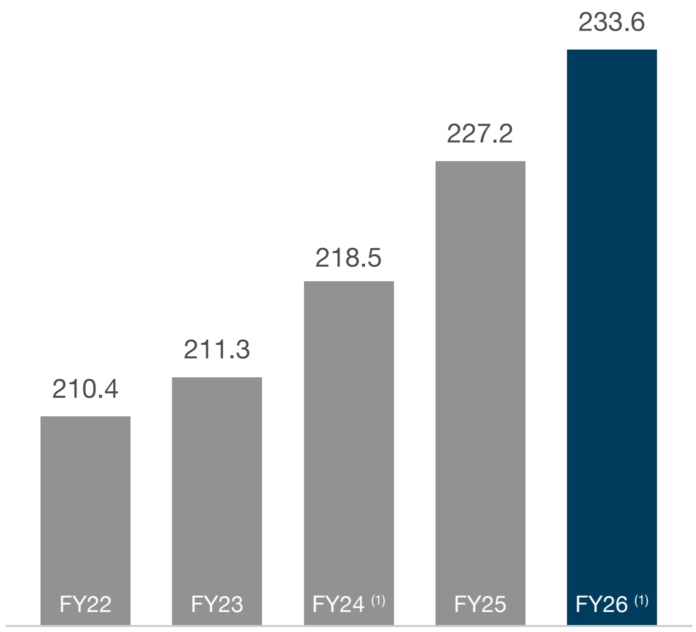
2 GROSS PROFIT

GROSS PROFIT MARGIN

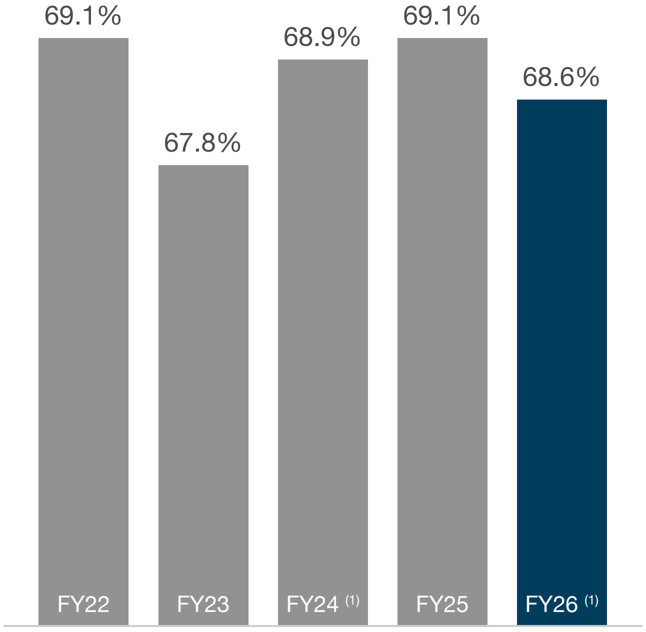
68.6%

- Gross profit dollars increased by $6.4 million to 68.6% of sales.
- The change in the sales mix towards trade is impacting margin, but the vertically integrated supply chain has helped to support the gross profit margin.
- Innovative new products designed and developed in Australia continue to excite our retail and trade customers.

Gross Profit $m



Gross Profit %



(1) Underlying result for FY2024 and FY2026.

2 OTHER INCOME & OPERATING EXPENSES

OPERATING EXPENSES

43.6%

OF SALES FOR A TOTAL OF

$148.5M

- Other income increased by 20.5%, reflecting an improved return from the Large Format Property Fund.
- Management of operating expenses continues to be a focus. Underlying operating expenses increased by 3.9% to 43.6% of sales.
- All operating expenses increased modestly, with a highlight being the management of marketing expenses.
- Depreciation and finance costs continued to increase, reflecting lease accounting and continued business investment.

$'000	FY2025	FY2026 (1)	Change $	Change %
Other Income	**2,803**	**3,379**	**576**	**20.5%**
% of Sales	0.9%	1.0%		
Marketing Expenses	**16,145**	**16,382**	**237**	**1.5%**
% of Sales	4.9%	4.8%		
Selling and Distribution	**107,395**	**111,548**	**4,153**	**3.9%**
% of Sales	32.7%	32.8%		
General and Admin	**19,415**	**20,553**	**1,138**	**5.9%**
% of Sales	5.9%	6.0%		
Operating Expenses	**142,955**	**148,483**	**5,528**	**3.9%**
% of Sales	43.5%	43.6%		
Depreciation (2)	**36,081**	**39,093**	**3,012**	**8.3%**
% of Sales	11.0%	11.5%		
Finance Costs (2)	**8,836**	**9,441**	**605**	**6.8%**
% of Sales	2.7%	2.8%		

(1) Underlying result for FY2026 after restructuring costs.
(2) Depreciation and finance costs include AASB 16 lease costs.

2 CASH FLOW

- Net operating cash flow of $60.8 million.
- Invested in the future with CAPEX of $12.2 million.
- Increase in dividend payments to $16.3 million.

$'000	FY2025	FY2026 (1)
Cash Flow from Operations		
Receipts from Customers	361,062	372,450
Payment to Suppliers & Employees	(277,443)	(293,216)
Other	(6,933)	(7,562)
Income Tax Paid	(12,715)	(10,839)
Net Operating Cash Flow	**63,971**	**60,833**

$'000	FY2025	FY2026
Other Items		
Capital Expenditure	**(10,510)**	**(12,214)**
Dividends Paid	(12,756)	(16,262)

(1) FY2026 cash flow is based on the statutory result.

2 BALANCE SHEET

- Cash (and other financial assets) at $54.2 million.
- Maintained inventory at $101.0 million.
- Increased investment in associates to $29.5 million.
- Right of Use Assets and Lease Liabilities increased.

$'000	Jan 2025	June 2026
Cash	45,222	44,230
Other Financial Assets	10,000	10,000
Receivables	11,296	11,200
Inventories	101,415	101,049
Other	2,378	3,613
Total Current Assets	**170,311**	**170,092**
PPE	49,859	52,650
Intangible	13,908	14,653
Right of Use Asset	121,249	125,729
Investment in Associates	24,686	29,478
Other	14,765	14,491
Total Non Current Assets	**224,467**	**237,001**
Total Assets	**394,778**	**407,093**
Payables	31,296	26,220
Borrowings	23,087	25,448
Lease Liability	29,508	31,625
Other	14,801	15,419
Total Current Liabilities	**98,692**	**98,712**
Lease Liability	111,763	114,098
Other	1,713	1,866
Total Non Current Liabilities	**113,476**	**115,964**
Total Liabilities	**212,168**	**214,676**
Net Assets	**182,610**	**192,417**

2 DIVIDENDS

H2 FY2026	FY2026
3.4cps	**7.5cps**
FULLY FRANKED DIVIDEND DECLARED	FULLY FRANKED DIVIDEND DECLARED

- The Dividend Reinvestment Plan (DRP) remains suspended.
- BLX declared a fully franked dividend of 3.4 cents per share for H2 FY2026.
- Paid or declared a fully franked dividend of 7.5 cents per share for FY2026.
- The annual dividend payout ratio is expected to be between 50% to 60% of Net Profit After Tax.
- The FY2026 dividend payout ratio was 63.7% of Net Profit After Tax.

FY2026

3 STRATEGIC PILLARS OF GROWTH

STORES

Provide our customers with a rewarding service experience, the latest range of lighting and fans, inspirational store design, VIP member benefits and store network expansion and optimisation.

TRADE

Partnering with electricians, builders, architects, and interior designers with lighting, fans, and electrical accessories for the Australian home.

ECOMMERCE

Provide our customers with engaging websites, enabling online sales growth and providing a seamless customer experience in-store and online.

COMPLEMENTARY BUSINESSES

Includes emerging businesses, international sales expansion, new business acquisitions, and property.

3 2030 STORES NETWORK STRATEGY

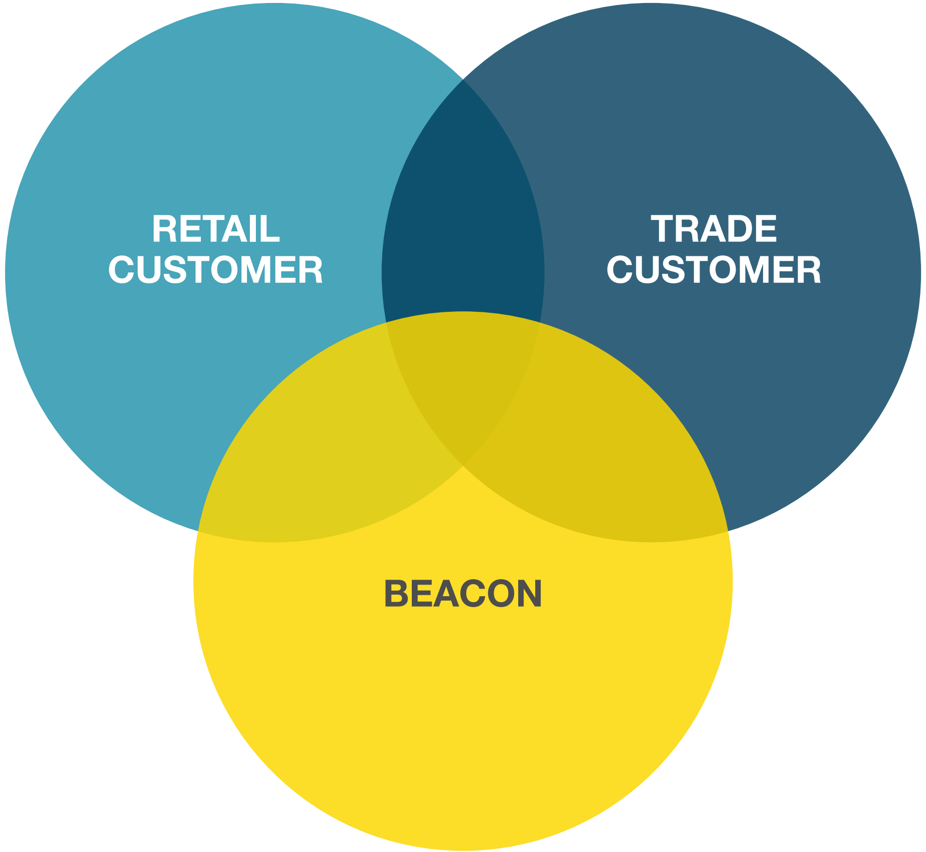
By 2030, the Beacon Lighting Store Network will be Australia's leading provider of quality lighting, fans and electrical accessories — serving homeowners and trade professionals with a balanced 50/50 sales mix.

LIFT THE STANDARD. EXPAND THE MARKET.

Thoughtfully designed lighting and ceiling fans elevate every home, increase value, and grow installation opportunities for our trade partners.

Homeowners — inspired by better lighting outcomes for their home, through innovative product development, technology and lighting plans.

Electricians — our most valuable trade partnership, driving lead generation in Australia's growing residential lighting and ceiling fan market.



3 STORES

- 129 company stores and one franchised store.
- Opened new stores at Auburn (NSW), Millers Junction (VIC) and purchased the St Kilda (VIC) franchised store.
- Relocated and expanded the Geelong (VIC) store including a dedicated trade area, expanded the McGraths Hill (NSW) store and closed the Springvale (VIC) store.
- Company store comparative sales increased by 1.8%. Q4 FY2026 comparative sales increased by 7.1%.
- Designed and developed 692 new products to support the core range of 3,500 products.
- Accredited Lighting Design Consultants increased to 347 Associates.
- 59 Design Studios completed 4,360 lighting design consultations.
- Store network research identified the potential for 217 Beacon Lighting stores in Australia.

Beacon Lighting Geelong

3 TRADE

- Good progress continues to be made towards the achievement of the goal of 50% trade sales of all relevant sales (1) by 2028.
- Trade continues to be a significant growth opportunity for Beacon Lighting.
- Beacon Trade member benefits included a 2% Beacon Cash rebate, trade essentials pricing, special pricing on all other products, monthly trade perks and branded workwear.
- Trade sales continued to grow with new and existing Beacon Trade customers.
- Total trade sales have now reached $139.5 million.
- Trade sales through Beacon Lighting stores increased by 14.5%.
- Total trade sales now exceed 43.3% of all relevant sales (1).

(1) Total relevant sales include Stores, Commercial, Masson For Light and Custom Lighting.

3 ECOMMERCE

- Beacon Lighting has 16 different business websites, with the primary websites being beaconlighting.com.au and beacontrade.com.au.
- Retail customers increasingly visit and shop on beaconlighting.com.au. Online sales, customer traffic, transactions and conversion rates all increased during the year.
- Total online sales now account for 13.1% of total store sales.
- Beacon Trade customers are increasingly embracing beacontrade.com.au. Online trade sales increased by 16.5% and online visitation increased by 20.2%.
- Online trade sales now account for 14.9% of direct trade sales.
- Worked on a major project to move all websites to a new platform to further enhance the customer experience.
- The primary websites continue to offer seamless integration between the online sales channel and stores for our retail and trade customers.

3 COMPLEMENTARY BUSINESSES

- Beacon International, in a year of restructuring and consolidation, delivered increased margins, improved expense control and a significant improvement in profits.

- Connected Lighting Solutions (street lighting) increased sales by over 50% and secured a significant state-based contract to replace existing streetlights with new energy-efficient LED lighting.

- Commercial and Custom Lighting achieved sales increases for the year, while Masson For Light and Light Source Solutions (NZ) had sales declines.

- Beacon Lighting has a 50% interest in the Large Format Property Fund, which owns nine retail properties — five fully tenanted, one partially tenanted, and three development projects.

- Investment income from the Large Format Property Fund increased by more than 170%.

- The Property Fund highlight was the Auburn (NSW) property development, with the opening of a new Beacon Lighting store, the NSW Commercial warehouse and a new state office.

3 SUSTAINABILITY

- The Beacon Lighting sustainability goals concentrate on three focus areas: **People, Product, and Planet**.
- The **People** highlights included the continued health and well being of our team members by promoting a safe and supportive work environment.
- The **Product** highlights included the LED globe range now replacing fluorescent, incandescent and halogen globes ranges, cutting energy use by 80% with a lifespan up to six times longer.
- The **Planet** highlights include 72 solar systems operating on Beacon Lighting locations, increasing the percentage of self-supplied power and reducing the demand for grid-sourced electricity.

FY2026

4 FY2027 OUTLOOK

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4 FY2027 OUTLOOK

- Progressing on the implementation of the 2030 Stores Network Strategy.
- Company store sales positive momentum from Q4 FY2026 has continued into the first eight weeks of FY2027.
- The Beacon Trade offering continues to be increasingly supported by our trade customers and underpin store sales.
- Plan to open new stores at Caloundra (QLD), Angle Vale (SA), Rockingham (WA), Everton Park (QLD) and Mornington (VIC).
- Other store projects include refurbishments at Gepps Cross (SA), Osborne Park (WA), expansion at Castle Hill (NSW) and relocation at Hervey Bay (QLD).
- Category expansion into key trade products to continue to drive sales.
- Launch the new retail and trade websites on a new platform to further improve the customer experience.
- Connected Lighting Solutions to provide new energy efficient LED street-lights for the state-based contract won in FY2026.

FY2026

5 QUESTIONS

FY2026

6 APPENDIX

6 APPENDIX ONE: OTHER INFORMATION

DISCLAIMER

The presentation contains “forward-looking statements”. All statements other than those of historical facts included in the presentation are forward-looking statements. Where the Group expresses or implies an expectation or belief as to future events or results, such expectation or belief is expressed in good faith and believed to have a reasonable basis. However, forward-looking statements are subject to risks, uncertainties and other factors which could cause actual results to differ materially from future results expressed, projected or implied by such forward-looking statements. The Group will not necessarily release publicly any revisions to any such forward-looking statement.

The presentation contains general background information about the Group and its activities current as at the date of this presentation. The information in this presentation is in summary form only and does not contain all the information necessary to fully evaluate whether or not to buy or sell shares in the Group. It should be read in conjunction with the Group’s other periodic and continuous disclosure announcements lodged with the ASX, which are available at www.asx.com.au.

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The Group’s results are reported under International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board. The Group discloses certain Non-IFRS measures in this presentation that are not audited or reviewed by the Group’s auditor. The Directors believe the presentation of Non-IFRS financial measures are useful for the users of this presentation as they provide additional and relevant information that reflect the underlying financial performance of the Group. The Non-IFRS measures that are disclosed are EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) and EBIT (Earnings Before Interest and Tax).

6 APPENDIX TWO: FY2026 UNDERLYING PROFIT RECONCILIATION

$'000	STATUTORY FY2026	Restructure Costs (1)	UNDERLYING FY2026
Sales	**340,024**	**285**	**340,309**
Gross Profit	**233,319**	**285**	**233,604**
Gross Profit Margin %	68.6%		68.6%
Other Income (2)	**3,379**	**-**	**3,379**
% of Sales	1.0%		1.0%
Operating Expenses (3)	**(149,713)**	**1,229**	**(148,484)**
% of Sales	44.0%		43.6%
EBITDA (4)	**86,985**	**1,514**	**88,499**
EBITDA Margin %	25.6%		26.0%
EBIT (4)	**47,892**	**1,514**	**49,406**
EBIT Margin %	14.1%		14.5%
Net Profit After Tax (NPAT)	**26,991**	**1,063**	**28,054**
NPAT Margin %	7.9%		8.2%

(1) Costs relating to restructuring of the Beacon Trade Rebate, Installation Department, Beacon Lighting America and the Beacon Group Support Centre.
(2) Other income includes other revenue, other income and a share of net profit of associates.
(3) Operating Expenses excludes interest, depreciation and amortisation.
(4) Refer to Appendix One for further information on Non-IFRS financial measures.

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