15 January 2026

NCC Group plc

Unaudited Condensed Interim Parent Company Financial Statements

For the 2 month period ended 30 November 2025

Registered Number: 04627044

Prepared for the purposes of s838 and Part 18 of the Companies Act 2006

Parent company condensed interim income statement

for the 2 month period ended 30 November 2025

	Unaudited 2-month Period ended 30 November 2025 £m	Audited Year ended 30 September 2025 £m
Dividend income received from subsidiary undertakings	**50.0**	—
Finance expense	**(0.2)**	(0.5)
Finance income	**0.2**	0.6
Profit before taxation	**50.0**	0.1
Taxation	—	—
Profit for the period/year	**50.0**	0.1

Parent company condensed interim balance sheet

at 30 November 2025

Company no: 04627044

	Note	Unaudited 30 November 2025 £m	Audited 30 September 2025 £m
Non-current assets			
Investments in subsidiary undertakings	3	**293.2**	293.2
Trade and other receivables		**34.2**	34.2
Total non-current assets		**327.4**	327.4
Current assets			
Trade and other receivables		**50.0**	—
Cash and cash equivalents		—	—
Total current assets		**50.0**	—
Total assets		**377.4**	327.4
Current liabilities			
Trade and other payables		—	—
Total current liabilities		—	—
Total liabilities		—	—
Net assets		**377.4**	327.4
Equity			
Share capital		**3.1**	3.1
Share premium		**224.7**	224.7
Merger reserve		**42.3**	42.3
Retained earnings	2	**107.3**	57.3
Total equity		**377.4**	327.4

The accompanying Notes 1 to 3 are an integral part of these unaudited parent company interim financial statements.

These unaudited parent company condensed interim financial statements were approved and authorised for issue by the Board of Directors on 15 January 2026. They were signed on its behalf by:

Mike Maddison
Chief Executive Officer
15 January 2026

Guy Ellis
Chief Financial Officer
15 January 2026

Condensed interim parent company statement of changes in equity

for the 2 month period ended 30 November 2025

	Share capital £m	Share premium £m	Merger reserve £m	Retained earnings £m	Total £m
Balance at 30 September 2024 (audited)	3.1	224.4	42.3	64.3	334.1
Profit for the year	—	—	—	0.1	0.1
Total comprehensive income for the year	—	—	—	0.1	0.1
Transactions with owners recorded directly in equity					
Dividends to equity shareholders	—	—	—	(9.2)	(9.2)
Increase in subsidiary investment for share-based charges	—	—	—	2.1	2.1
Shares issued	—	0.3	—	—	0.3
Total contributions by and distributions to owners	—	0.3	—	(7.1)	(6.8)
Balance at 30 September 2025 (audited)	3.1	224.7	42.3	57.3	327.4
Profit for the period	—	—	—	**50.0**	**50.0**
Total comprehensive income for the period	—	—	—	**50.0**	**50.0**
Balance at 30 November 2025 (unaudited)	**3.1**	**224.7**	**42.3**	**107.3**	**377.4**

The accompanying Notes 1 to 3 are an integral part of these unaudited parent company condensed interim financial statements.

Notes to the unaudited condensed interim company financial statements

1 Material accounting policies

Basis of preparation

NCC Group plc (the Company) is incorporated and domiciled in the UK, with its registered office at XYZ Building, 2 Hardman Boulevard, Manchester, England, M3 3AQ. The principal activity of NCC Group plc as an individual company is that of a holding company. It does not undertake trading activities directly; operational services, including the provision of Cyber Security and Escode services, are performed by its subsidiaries. These unaudited condensed parent company interim financial statements therefore present information solely for NCC Group plc on a standalone basis.

The Company is proposing to commence an initial share buy-back programme from 15 January 2026. This will be in addition to the proposed final dividend of 3.15p per ordinary share for the year ended 30 September 2025, which was recommended by the Board on 8 December 2025. Subject to shareholder approval at the AGM on 3 March 2026, the dividend will be paid on 10 April 2026 to shareholders on the register at the close of business on 13 March 2026.

Under Part 18 and Section 836(1) of the Companies Act 2006 (the 'Act'), share buy-backs and distributions by a public company may only be funded out of distributable profits as shown in these relevant accounts. These unaudited condensed parent company interim financial statements have been properly prepared, under sections 836 and 838 of the Act, for the purposes of confirming that the Company has sufficient distributable reserves to support the proposed repurchase of shares and distribution. In line with Section 838(3), the directors have considered materiality when determining whether the proposed share buy-backs and distribution is permitted under Sections 830 and 831 of the Act.

These unaudited condensed parent company interim financial statements contain information solely about NCC Group plc as an individual company. They have been prepared using the same recognition and measurement principles applied in the Company's financial statements included within the audited NCC Group plc Annual Report and Accounts for the year ended 30 September 2025.

These unaudited condensed parent company interim financial statements include only the note disclosures necessary for these interim accounts, rather than the full set of disclosures normally provided in complete financial statements, as elected by the directors.

2 Retained earnings

The Company's profits arising in the interim two month period ended 30 November 2025 materially arose from dividends received from its immediate subsidiary, NCC Group Holdings Limited, which in turn derives its income from subsidiaries engaged primarily in the provision of Cyber Security and Escode services. The directors have considered the profits available for distribution within the Company's retained earnings at 30 November 2025, amounting to £84.5m. This figure excludes £22.8m of non-distributable reserves, primarily historic cumulative share-based payment charges, together with other non-distributable reserves included within retained earnings.

3 Investments in subsidiary undertakings

	Shares in Group undertakings £m
At 30 September 2024	291.1
Increase in subsidiary investment for share-based charges	2.1
At 30 September 2025	293.2
At 30 November 2025	**293.2**

In accordance with IAS 36 'Impairment of Assets', management has reviewed the carrying value of investments to ensure that it does not exceed its recoverable amount. The investment in subsidiary undertakings is held against the Company's direct subsidiary NCC Group Holdings Limited.

In performing this assessment, management considered market factors, such as the NCC Group plc market capitalisation. No indicators of impairment were noted.