

Delta Gold Technologies Ltd

**Special purpose financial statements prepared for the purpose of
Sections 92(1)(b) and (c) of the Companies Act 2006**

Delta Gold Technologies Ltd

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Delta Gold Technologies Ltd

Director, officers and registered office

Directors: Mr Richard Jones – appointed 24 April 2025
Mr James Tosh – appointed 1 May 2025

Registered office: Eccleston Yards
Eccleston Place
London
England
SW1W 9NF

Independent Accountant: RPG Crouch Chapman LLP
40 Gracechurch Street
London
EC3V 0BT

Report of the Independent Auditor for the Purpose of Sections 92(1)(b) and (c) of the Companies Act 2006, to Delta Gold Technologies Ltd

We have audited the Statement of Financial Position and related notes of Delta Gold Technologies Ltd as at 31 August 2025, set out on pages 5 and 6, which have been prepared under the accounting policies set out therein.

Respective responsibilities of Directors and Auditor

The Company’s Directors are responsible for the preparation of the Statement of Financial Position and related notes.

It is our responsibility to:

- a) report on whether the Statement of Financial Position has been properly prepared in accordance with the provisions of the Companies Act 2006 that would have applied if it had been prepared for a financial period of the Company with such modifications as are necessary by reason of that fact; and
- b) form an independent opinion concerning the relationship between the Company’s net assets and its called-up share capital and distributable reserves at the Statement of Financial Position date.

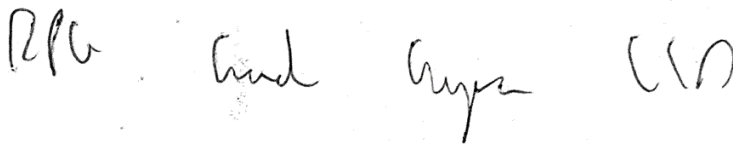
This report, including the opinions, has been prepared for and only for the Company and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior written consent in writing.

Opinion concerning proper preparation of Statement of Financial Position

In our opinion the Statement of Financial Position and related notes as at 31 August 2025 have been properly prepared in accordance with the provisions of the Companies Act 2006 and which would have applied had the Statement of Financial Position been prepared for a financial period of the Company.

Statement on net assets

In our opinion, at 31 August 2025 the amount of the Company’s net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called up share capital and undistributable reserves.



RPG Crouch Chapman LLP

40 Gracechurch Street

Independent auditor

London

21 October 2025

EC3V 0BT

DELTA GOLD TECHNOLOGIES LTD – COMPANY NUMBER 16406638

STATEMENT OF FINANCIAL POSITION

AT 31 AUGUST 2025

	Note	2025 £'000
Current assets		
Trade and other receivables		444
Cash and cash equivalents		81
Total current assets		<u>525</u>
TOTAL ASSETS		<u>525</u>
Equity attributable to owners of the parent		
Called up share capital		67
Share premium account		597
Retained earnings		(141)
Total equity		<u>523</u>
Current liabilities		
Trade and other payables		2
Total current liabilities		<u>2</u>
Total liabilities		<u>2</u>
TOTAL EQUITY AND LIABILITIES		<u>525</u>

DELTA GOLD TECHNOLOGIES LTD – COMPANY NUMBER 16406638

NOTES

AT 31 AUGUST 2025

1. General information

The Company was incorporated on 24 April 2025 in England and Wales with Registered Number 16406638 under the Companies Act 2006.

The address of its registered office is Eccleston Yards, Eccleston Place, London, England, SW1W 9NF.

The Company's principal activity is the development of intellectual property targeted towards the quantum computing space.

2. Basis of preparation

This Financial Information of the Company has been prepared for the purpose of complying with Sections 92(1)(b) and (c) of the Companies Act 2006.

It has been prepared in accordance with International Financial Reporting Standards and IFRS interpretations Committee (IFRS IC) interpretations as adopted by the United Kingdom ("IFRS") and the policies stated elsewhere within the Financial Information. The Financial Information does not constitute statutory accounts within the meaning of section 434 of the Companies Act 2006.

This special purpose Financial Information is presented in Sterling, which is the Company's presentational currency and has been prepared under the historical cost convention.

Standards and interpretation issued and not yet effective during the reporting period:

Standard	Impact on initial application	Effective date
Amendments to IFRS 9 and IFRS 7 - <i>Classification and Measurement of Financial Instruments</i>	These amendments clarify the classification of financial assets with ESG-linked features and settlement via electronic payments.	Annual periods beginning on or after 1 January 2026
Annual Improvements to IFRS Accounting Standards – Volume 11	Includes minor amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10, and IAS 7.	Annual periods beginning on or after 1 January 2026
Amendments to IFRS 9 and IFRS 7 - <i>Contracts Referencing Nature-dependent Electricity</i>	Changes to the reporting by companies of the financial effects of nature-dependent electricity contracts that are often structured as power purchase agreements (PPAs)	Annual periods beginning on or after 1 January 2026
Amendments to IFRS 18 - <i>Presentation and Disclosure in Financial Statements</i>	IFRS 18, which was published by the IASB on 9 April 2024, sets out significant new requirements for how financial statements are presented, with particular focus on statement of profit or loss, aggregation of information and disclosures relating to management-defined performance measures (MPMs).	Annual periods beginning on or after 1 January 2027

Standard	Impact on initial application	Effective date
Amendments to IFRS 19 - Subsidiaries without Public Accountability: Disclosures	The new amendment permits eligible subsidiaries to apply reduced disclosure requirements while applying the recognition, measurement and presentation requirements in IFRS Accounting Standards.	Annual periods beginning on or after 1 January 2027

Of the other IFRSs and IFRICs, none are expected to have a material effect on future Company financial statements.

3. Post balance sheet date events

There were no events subsequent to period end that require disclosure.