

**Zyrox Mining International, Inc.**

**FINANCIAL STATEMENTS and  
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

**Period Ended November 30, 2012**

# **Zyrox Mining International, Inc.**

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**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**  
**PCAOB REGISTERED**

To the Board of Directors  
Zyrox Mining International, Inc.  
(A Development Stage Company)

We have audited the accompanying balance sheet of Zyrox International Mining, Inc. (A Development Stage Company) as of November 30, 2012, and the related statements of operations, stockholders' equity and cash flows from June 1st, 2012 through November 30, 2012. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Zyrox Mining International, Inc. (A Development Stage Company) as of November 30, 2012 and the results of its operations and its cash flows from June 1st, 2012 through November 30, 2012, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has never generated any revenues, has accumulated a loss of \$468,540.00 and currently lacks the capital to pursue its business plan, which raises substantial doubt about its ability to continue as a going concern. Management's plans concerning these matters are described in Note I. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Pembroke Pines, Florida  
February 1st., 2013



Enrique Nowogrodzki, CPA

**Zyrox Mining International, Inc.**  
**Balance Sheet**  
As of November 30, 2012

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash in Bank	\$ 1,449.00
Total Checking/Savings	<u>1,449.00</u>
Investment in WSVPA Bio Products Int'l LLC	98,609,351.00
Total Current Assets	<u>98,610,800.00</u>
<b>TOTAL ASSETS</b>	<b><u><u>98,610,800.00</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Due to Stockholder	89,285.00
Working Capital Commitment to WSVPA	2,750,000.00
Total Liabilities	<u>2,839,285.00</u>
Equity	
Paid in Capital	96,136,861.00
Common Stock	102,339.00
Preferred Shares	855.00
Retained Earnings	(468,540.00)
Total Equity	<u>95,771,515.00</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>\$ 98,610,800.00</u></u></b>

The accompanying notes are an integral part of these financial statements

**Zyrox Mining International, Inc.**  
**Profit & Loss**  
June 1st, 2012 through November 30, 2012

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Operating Revenues	\$ -
<b>Total Income</b>	-
<b>Expense</b>	
Bank service charges and Other Expenses	3,495.00
Telephone Expenses	2,448.00
Travel Expenses	7,150.00
Auto Expenses	4,961.00
Office Supplies and Postage Expenses	1,464.00
Professional Fees	66,248.00
<b>Total Expense</b>	<u>85,766.00</u>
<b>Net Ordinary Income</b>	<u>(85,766.00)</u>
<b>Net Income</b>	<u><u>\$ (85,766.00)</u></u>

The accompanying notes are an integral part of these financial statements

**Zyrox Mining International, Inc.**  
**Statement of Cash Flows**  
June 1st, 2012 through November 30, 2012

<b>OPERATING ACTIVITIES</b>	
Net Loss	\$ (85,766.00)
Depreciation	-
Adjustments to reconcile Net Income to net cash provided by operations:	
Net cash provided by Operating Activities	-
<b>INVESTING ACTIVITIES</b>	
Loan from Shareholder	87,045.00
Net cash provided / used by Investing Activities	-
<b>FINANCING ACTIVITIES</b>	
Net cash provided by Financing Activities	-
Net cash increase for period	1,279.00
Cash at beginning of period	170.00
Cash at end of period	<u><u>\$ 1,449.00</u></u>

The accompanying notes are an integral part of these financial statements

# Zyrox Mining International, Inc.

## Statement of Stockholders' Equity

June 1st, 2012 through November 30, 2012

	Number	Stated Value	Additional Paid-in Capital	Total Stockholders' Equity
Balance – June 1, 2012	102,238,055	\$ 103,085.00	\$ 96,136,861.00	\$ 96,232,830.00
Issue of common shares	100,000	100.00		100.00
Inclusion of WSPVA's accumulated losses				(375,649.00)
Retained Earnings (decrease)				(85,766.00)
Balance – November 30, 2012	102,338,055	\$ 103,185.00		\$ 95,771,515.00

The accompanying notes are an integral part of these financial statements

# Zyrox Mining International, Inc.

## NOTES TO FINANCIAL STATEMENTS

Period Ended November 30, 2012

### NOTE A – NATURE OF ACTIVITIES AND ORGANIZATION

Zyrox Mining International, Inc. (The Company) common stock trades on the over-the-counter (“OTC”) market and is currently quoted on the OTC Markets Group Quotation Service and on other financial websites under the symbol “ZYRX”. The Company began trading as Riverdale Capital, Ltd. under the symbol “RICP” on June 3, 2009. Effective April 30, 2012 the Company changed its name to Diversified Energy & Fuel International, Inc and changed its name to Zyrox Mining International, Inc. on August 15, 2012.

On September 3, 2009, RICP acquired Internet Properties Group (“IPG”) for 6,430,000 common shares. As a result of the acquisition of IPG, Philip T. Kueber became the controlling shareholder of the Company, holding 44% of the Common Shares outstanding and 100% of the Preferred Shares outstanding. On September 30, 2009, this transaction was reversed. As a result of the above situation, the former President/Sole Director, Philip T. Kueber, resigned from his positions and transferred his interests in the Company for \$250,000 he personally owed to the current President, resulting in a change of control.

On September 8, 2010, FINRA approved a 1:10,000 reverse split effective September 9, 2010. All financial statements have been adjusted to reflect the reverse.

The Company finalized the acquisition of a biodegradable plastic manufacturer, WSPVA, Bio Products International, LLC, a Nevada LLC, on March 12, 2012 for 102,238,200 common shares, of which 98,984,744 had been issued in the prior fiscal year and recorded as Issuance of Common Shares for Donated Services, because of the uncertainty of completing the transaction. The Company now owns 100% of the equity interests in this wholly owned subsidiary. With the transaction now complete the market value of the shares on March 12, 2012 has been recorded as the purchase price for WSPVA.

The Company fiscal year end is May 31.

The Company has not been in bankruptcy, receivership or any similar proceeding, and continues to review merger-acquisitions as part of our ongoing business strategy.

The Company does not currently compensate directors who serve on the board of directors.



Management and administrative support: Since inception, the Company has received the majority of its managerial services and administrative support at no cost from management and shareholders of the Company.

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Company prepares its financial statements in accordance with generally accepted accounting principles in the United States. In the opinion of management, all adjustments have been made to present fairly the financial statements of the Company. This basis of accounting involves the application of accrual accounting and consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

The financial statements are expressed in U.S. funds.

#### NOTE C – CASH EQUIVALENTS

Cash equivalents include financial instruments with an original maturity of three months or less. The Company may maintain cash and cash equivalent deposits in excess of federally insured limits at certain financial institutions.

#### NOTE D – USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The financial statements include estimates based on currently available information and management's judgment as to the outcome of future conditions and circumstances.

Changes in the status of certain facts or circumstances could result in material changes to the estimates used in the preparation of financial statements and actual results could differ from the estimates and assumptions.

#### NOTE E – REVENUE RECOGNITION

The Company's policy is to recognize revenues from the sale of investments when the sale is completed and interest earned on an accrual basis when earned. Specifically,

revenue is recognized when persuasive evidence of an arrangement exists, the price is fixed or determinable, and collectability is reasonably assured.

#### NOTE F – FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying amounts of share subscriptions receivable approximate their fair values because of the short-term nature of these instruments. Common shares are valued at the lower of cost or market value.

#### NOTE G – IMPAIRMENT OF LONG – LIVED ASSETS

Long-lived assets held and used by the Company are reviewed for possible impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of the assets to the estimated undiscounted cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value thereof.

In December 2004, the Financial Accounting Standards Board (“FASB”) issued Statement No. 153 (SFAS 153), Exchanges of Nonmonetary Assets—an amendment of APB Opinion No. 29. The guidance in APB Opinion No. 29, Accounting for Nonmonetary Transactions, is based on the principle that exchanges of nonmonetary assets should be measured based on the fair value of the assets exchanged. The guidance in that Opinion, however, included certain exceptions to that principle. This Statement amends Opinion 29 to eliminate the exception for nonmonetary exchanges of similar productive assets and replaces it with a general exception for exchanges of nonmonetary assets that do not have commercial substance. A nonmonetary exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of the exchange. The provisions of this Statement shall be effective for nonmonetary asset exchanges occurring in fiscal periods beginning after September 15, 2006. The adoption of SFAS 153 did not have a material impact on the results of operations.

In June 2009, the Financial Accounting Standards Board (“FASB”) issued “The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles”, which establishes the FASB Accounting Standards Codification (“FASB ASC”) as the source of authoritative accounting principles recognized by the FASB to be applied in preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). The ASC is effective for financial statements issued for interim and annual periods ending after September 15,

2009. The Codification does not change or alter existing GAAP. The implementation had no impact to the Company's financial position or results of operations.

#### NOTE H – COMPREHENSIVE INCOME

FASB ASC 220-10-20: Comprehensive Income establishes standards for the reporting and disclosure of comprehensive income and its components, which will be presented in association with a company's financial statements. Comprehensive income is defined as the change in a business enterprise's equity during a period arising from transactions, events or circumstances relating to non-owner sources, such foreign currency translation adjustments and unrealized gains or losses on available-for-sale securities. It includes all changes in equity during a period except those resulting from investments by or distributions to owners.

#### NOTE I – GOING CONCERN

Management has developed a strategic plan to develop its management team and to increase its acquisition of synergistic properties. Management anticipates generating sufficient revenue to fund the operations of the Company during the next fiscal year.

The accumulated deficit of \$468,540, includes \$375,649 for WSPVA losses for the year 2010, that was not audited.

#### NOTE J – CAPITAL STOCK

Common Shares Authorized – 3,000,000,000 common shares of \$.001 par value

Issued and Outstanding – 102,338,200 common shares

Preferred Shares Authorized - 100,000,000 Series "A"

- 100,000,000 Series "B"

- 100,000,000 Series "C"

Issued and Outstanding - 855,000 preferred shares Series "A"

#### NOTE K - CONTINGENCIES

The Company may from time to time be subject to legal proceedings and claims that may arise in the ordinary course of its business. There are no legal matters pending at the present date.

#### NOTE L – SUBSEQUENT EVENTS

The Company has engaged an attorney to file an S-1 to achieve fully reporting status with the SEC. The Company aspires to be a fully reporting company by the end of 2nd. quarter 2013.

#### NOTE M – CERTIFICATION INFORMATION AND DISCLOSURE STATEMENT

All information furnished herein has been prepared from the books and records obtained from Zyrox Mining International, Inc. in accordance with rule 15c2-11 (a)(5) promulgated under the Securities and Exchange Act of 1934, as amended, and is intended as information to be used by the public.

No dealer, salesman or any other person has been authorized to give any information or to make any representations not contained herein in connection with the Company. Any representations not contained herein must not be relied upon as having been made or authorized by the Company.

#### NOTE N - CAUTIONARY STATEMENT FOR PURPOSES OF THE “SAFE HARBOR” PROVISIONS OF THE PRIVATE SECURITIES LITIGATION REFORM ACT

Any statements in this report that are not historical facts are intended to fall within the safe harbor for forward-looking statements provided by the Private Securities Litigation Reform Act of 1995. These statements may be identified by such forward-looking terminology as “expect”, “look”, “believe”, and “anticipate”, “may”, “will”, or similar statements or variations of such terms. Any forward-looking statements should be considered in light of the risks and uncertainties associated with Riverdale Capital Ltd. and its businesses, economic and market conditions prevailing from time to time, and the application and interpretation of Federal and state tax laws and regulations, all of which are subject to material changes and which may cause actual results to vary materially from what had been anticipated. Certain factors that could affect Riverdale Capital Ltd. include conditions affecting revenues, reliance on key personnel, competition, and regulatory and legal matters.

