

**ZINCO MINING CORPORATION**

*(formerly International Croesus Ventures Corp.)*  
**(an exploration stage company)**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2006**

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**R-G MANAGEMENT**  
**Suite 205 – 16055 Fraser Highway**  
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**NOTICE TO READER**

We have compiled the balance sheet of Zinco Mining Corporation (*Formerly International Croesus Ventures Corp.*) (an exploration stage company) as at December 31, 2006 and the consolidated statement of operations and deficit and cash flows for the period then ended from information provided by management. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that these statements may not be appropriate for their purposes.

R-G Management

*“Peter G. Rook-Green”*

Per: Peter G. Rook-Green, C.M.A.

February 28, 2007

**ZINCO MINING CORPORATION**  
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**NOTICE OF NO AUDITOR REVIEW OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the consolidated interim financial statements, they must be accompanied by a notice indicating that the consolidated financial statements have not been reviewed by an auditor.

The accompanying unaudited consolidated interim financial statements of the Company have been prepared by and are the responsibility of the Company's management. The Company's independent auditor has not performed a review of these consolidated financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of consolidated interim financial statements by an entity's auditor.

# ZINCO MINING CORPORATION

(formerly International Croesus Ventures Corp.)

(an exploration stage company)

Consolidated Balance Sheets

	December 31, 2006 <i>(Unaudited)</i>	September 30, 2006 <i>(Audited)</i>
<b>ASSETS</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 563,374	\$ 498,994
Accounts receivable (Note 8)	3,981	4,618
Prepaid expenses	1,351	2,499
<b>Total current assets</b>	<b>568,706</b>	506,111
<b>Equipment and vehicle</b> (Note 4)	<b>15,624</b>	2,181
<b>Mineral interests</b> (Note 5)	<b>1,097,872</b>	1,085,257
<b>Total assets</b>	<b>\$ 1,682,202</b>	<b>\$ 1,593,549</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 8)	83,214	95,662
<b>Total current liabilities</b>	<b>83,214</b>	95,662
<b>SHAREHOLDERS' EQUITY</b>		
Share capital (Note 6)	5,538,828	5,533,068
Shares subscribed (Note 6g)	126,000	—
Contributed surplus (Note 6e)	378,295	319,858
Deficit	(4,444,135)	(4,355,039)
<b>Total shareholders' equity</b>	<b>1,598,988</b>	1,497,887
<b>Total liabilities and shareholders' equity</b>	<b>\$ 1,682,202</b>	<b>\$ 1,593,549</b>

See accompanying notes

On behalf of the Board:

“Alastair J. Sinclair”  
Alastair J. Sinclair

“William Easley”  
William Easley

# ZINCO MINING CORPORATION

(formerly International Croesus Ventures Corp.)

(an exploration stage company)

Consolidated Statements of Loss and Deficit

For the three months ended December 31,

(Unaudited)

	<b>2006</b>	<b>2005</b>
<b>Expenses</b>		
Amortization	\$ 473	\$ 221
Bank charges	262	192
Consulting fees	4,000	7,087
Foreign exchange loss	226	573
General prospecting costs	2,371	(1,375)
Management fees (Note 8)	6,000	4,500
Office and sundry	967	358
Professional fees (Note 8)	16,298	19,151
Rent	600	597
Stock based compensation	58,437	—
Telephone	369	109
Transfer agent and filing fees	1,640	4,098
Travel and promotion	2,185	2,101
Write-down of mineral interests (Note 5)	—	33,213
	<u>93,828</u>	<u>70,825</u>
<b>Loss before the following</b>	(93,828)	(70,825)
<b>Other income – Interest</b>	4,732	2,543
<b>Loss for the period</b>	(89,096)	(68,282)
<b>Deficit, beginning of period</b>	(4,355,039)	(3,975,345)
<b>Deficit, end of period</b>	<u>\$ (4,444,135)</u>	<u>\$ (4,043,627)</u>
<b>Basic and diluted loss per share (Note 7)</b>	\$ (0.005)	\$ (0.004)
<b>Weighted average number of shares outstanding (Note 7)</b>	<u>18,174,759</u>	<u>16,536,400</u>

See accompanying notes

# ZINCO MINING CORPORATION

(formerly International Croesus Ventures Corp.)

(an exploration stage company)

Consolidated Statements of Cash Flows

For the three months ended December 31,

(Unaudited)

	<b>2006</b>	<b>2005</b>
<b>Operating activities</b>		
Loss for the period	\$ (89,096)	\$ (68,282)
Add items not involving cash		
Amortization	473	221
Stock based compensation	58,437	—
Write-down of mineral interests	—	33,213
	(30,186)	(34,848)
Net change in non-cash working capital balances related to operations:		
Accounts receivable	637	(1,537)
Prepaid expenses	1,148	1,380
Accounts payable and accrued liabilities	(18,351)	5,126
<b>Cash used in operating activities</b>	(46,752)	(29,879)
<b>Investing activities</b>		
Purchase equipment	(13,916)	—
Acquisition of mineral interests and exploration costs	(6,712)	(1,062)
<b>Cash used in investing activities</b>	(20,628)	(1,062)
<b>Financing activities</b>		
Shares issued for cash	5,760	328,000
Share subscription	126,000	—
<b>Cash used in financing activities</b>	131,760	328,000
<b>Increase (decrease) in cash and cash equivalents during the period</b>	64,380	297,059
<b>Cash and cash equivalents, beginning of period</b>	498,994	271,603
<b>Cash and cash equivalents, end of period</b>	\$ 563,374	\$ 568,662
<b>Supplemental cash flow information</b>		
Interest paid in cash	\$ —	\$ —
Income taxes paid in cash	\$ —	\$ —

See accompanying notes

# ZINCO MINING CORPORATION

(formerly *International Croesus Ventures Corp.*)

(an exploration stage company)

Notes to Consolidated Financial Statements

December 31, 2006 and 2005

(Unaudited)

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## 1. Nature of Operations and Going Concern

Zinco Mining Corporation (*formerly International Croesus Ventures Corp.*) [the “Company”] was incorporated under the laws of British Columbia, Canada on March 14, 1983. The Company received approval to change its name to Zinco Mining Corporation on January 26, 2007.

The Company is considered to be in the development stage. The Company in the process of exploring its mineral properties and has not yet determined whether these properties contain ore reserves that are economically recoverable. The recoverability of the amounts shown for mineral properties and related deferred costs is dependent upon the existence of economically recoverable reserves, the ability of the Company to obtain necessary financing to complete development and upon future profitable production.

These consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to a going concern which assumes that the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations rather than through a process of forced liquidation.

The ability of the Company to continue as a going concern is dependent on the continued financial support from its directors, public equity financing, or achieving profitable operations in the future which cannot be predicted at this time. These statements do not reflect adjustments to carrying values and classifications of the assets and liabilities that might be necessary should the Company be unable to continue realizing its assets and discharging its liabilities in the normal course of business.

## 2. Basis of presentation

The interim period financial statements have been prepared by the Company in accordance with Canadian generally accepted accounting principles. All financial summaries included are presented on a comparative and consistent basis showing the figures for the corresponding period in the preceding year except the comparative figures for the balance sheet are for the fiscal year ended September 30, 2006. The preparation of financial data is based on accounting principles and practices consistent with those used in the preparation of the annual financial statements. Certain information and footnote disclosure normally included in the annual financial statements prepared in accordance with Canadian generally accepted accounting principles have been condensed or omitted. These interim period financial statements should be read together with the audited financial statements and the accompanying notes included in the Company’s latest annual report. In the opinion of the Company, its unaudited interim financial statements contain all adjustments necessary in order to present a fair statement of the results of the interim periods presented.

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**3. Significant Accounting Policies**

(a) Consolidation

The consolidated financial statements include the accounts of Zinco Mining Corporation (formerly *International Croesus Ventures Corp.*) and its wholly-owned subsidiary, Minera Croesus S.A. de C.V. ("Minera"), a company incorporated in Mexico. All significant inter-company balances and transactions have been eliminated.

(b) Use of estimates

The preparation of financial statements in accordance with generally accepted accounting principles of Canada requires management to make estimates and assumptions that affect the reported amount of assets and liabilities the disclosure of contingent assets and liabilities at the date of the financial statements, and the amount of revenues and expenses reported during the period. Actual results may differ from those estimates.

(c) Cash and cash equivalents

Cash and cash equivalents consist of cash and highly liquid investments with maturities of less than 90 days and are readily convertible to cash.

(d) Equipment and vehicle

These assets are recorded at cost less accumulated amortization and are amortized over their estimated useful lives at the following rates:

Vehicle	30% per annum, declining-balance basis
Exploration equipment	20% per annum, declining-balance basis
Computer equipment	30% per annum, declining-balance basis

(e) Mineral interests

All costs related to the acquisition, exploration and development of mineral properties are capitalized by property. If economically recoverable ore reserves are developed, capitalized costs of the related property are reclassified as mining assets and amortized using the unit of production method. When a property is abandoned, all related costs are written off to operations. If, after management review, it is determined that the carrying amount of a mineral property is impaired, that property is written down to its estimated net realizable value. A mineral property is reviewed for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable.

The amounts shown for mineral properties do not necessarily represent present or future values. Their recoverability is dependent upon the discovery of economically recoverable reserves, the ability of the Company to obtain the necessary financing to complete the development, and future profitable production or proceeds from the disposition thereof.

**3. Significant Accounting Policies, continued**

(f) Property option agreement

From time to time, the Company may acquire or dispose of mineral properties pursuant to the terms of option agreements. Due to the fact that options are exercisable entirely at the discretion of the optionee, the amounts payable or receivable are not recorded. Option payments are recorded as mineral property costs or recoveries when the payments are made or received.

(g) Loss per share

The calculation of basic loss per share is based on net loss divided by the weighted-average number of common shares outstanding during the period. Diluted earnings (loss) per share reflects the assumed conversion of all dilutive securities using the treasury stock method. For the periods presented, the calculation of loss per share on a diluted basis excluded all potential common shares because the effect was anti-dilutive.

(h) Stock-based compensation plan

The Company has a stock option plan as described in note 6. The fair value method is used to determine the expense for stock-based awards granted to employees and non-employees. Under the fair value method, compensation cost is measured at fair value at the date of grant using the Black-Scholes option pricing model with assumptions described in note 6. The compensation cost is expensed over the vesting period with a corresponding credit to contributed surplus. Consideration paid on the exercise of stock options plus the amount of previously recognised expense is credited to share capital when the options are exercised.

(i) Foreign currency translation

The Company's functional currency is the Canadian dollar. Foreign currency transactions and the accounts of its subsidiary, which is considered to be an integrated foreign operation are translated into Canadian dollars using the temporal method. Under this method, assets and liabilities in foreign currencies related to integrated foreign operations are translated into Canadian dollars using current exchange rates at the balance sheet dates for monetary assets and liabilities, historical exchange rates for non-monetary assets and liabilities, and the average monthly exchange rate for revenues and expenses, except for amortization, which is translated at the historical exchange rate of the corresponding non-monetary assets. Exchange gains and losses arising on translation are included in operations in the period incurred.

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**3. Significant Accounting Policies, continued**

(j) Income taxes

Future income taxes are recorded using the asset and liability method. Under the asset and liability method, future tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Future tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or the liability settled. The effect on future tax assets and liabilities of a change in tax rates is recognized in income in the period that substantive enactment or enactment occurs. To the extent that the Company does not consider it more likely than not that a future tax asset will be recovered, it provides a valuation allowance against the excess.

(k) Asset Retirement Obligations

Asset retirement obligations are recognized when a legal or constructive obligation arises. This liability is recognized at the fair value of the asset retirement obligation. When the liability is initially recorded the Company capitalizes the cost by increasing the carrying amount of the related long-lived assets. Over time the liability is accreted to its present value each period, and the capitalized cost is amortized over the useful life of the related asset. Upon settlement of the liability, the Company may incur a gain or loss. As at December 31, and September 30, 2006 the Company does not have any asset retirement obligations.

(l) Financial instruments

Financial instruments include cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities. Unless otherwise stated, it is management's opinion that the Company is not exposed to significant interest or credit risk arising from these financial instruments. Unless otherwise stated, the book value of the Company's financial assets and liabilities approximates their fair value.

The Company through its subsidiary, Minera, is operating in Mexico, which may give rise to foreign currency risks from fluctuations and the degree of volatility of exchange rates between the Canadian dollar and the Mexican Peso.

**4. Equipment and Vehicle**

	September 30, 2006		
	Cost	Accumulated Amortization	Net book Value
Vehicle	\$ 14,425	\$ 13,368	\$ 1,057
Computer equipment	10,133	9,009	1,124
	<u>\$ 24,558</u>	<u>\$ 22,377</u>	<u>\$ 2,181</u>

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**4. Equipment and Vehicle, continued**

	December 31, 2006		
	Cost	Accumulated Amortization	Net book Value
Vehicle	\$ 14,425	\$ 13,280	\$ 1,145
Exploration equipment	13,786	346	13,440
Computer equipment	10,133	9,094	1,039
	<b>\$ 38,344</b>	<b>\$ 22,720</b>	<b>\$ 15,624</b>

**5. Mineral Interests**

	Balance December 31, 2005	Additions	Write-offs	Balance September 30, 2006
<b>Almatea, Jalisco State, Mexico</b>				
Deferred exploration costs	\$ 16,795	\$ 242,687	\$ —	\$ 259,482
<b>Cabrel, Jalisco State, Mexico</b>				
Deferred exploration costs	11,833	133,920	—	145,753
<b>Canton, Jalisco State, Mexico</b>				
Acquisition costs	42	—	—	42
Deferred exploration costs	5,817	92,544	—	98,361
	5,859	92,544	—	98,403
<b>El Maple/La Diana, Jalisco State, Mexico</b>				
Acquisition costs	45,978	2,428	—	48,406
Deferred exploration costs	459,598	62,489	—	522,087
	505,576	64,917	—	570,493
<b>El Volantin, Jalisco State, Mexico</b>				
Acquisition costs	—	10,272	—	10,272
Deferred exploration costs	—	854	—	854
	—	11,126	—	11,126
<b>Total</b>	<b>\$ 540,063</b>	<b>\$ 545,194</b>	<b>\$ —</b>	<b>\$ 1,085,257</b>

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**5. Mineral Interests, continued**

	Balance September 30, 2006	Additions	Write-offs	Balance December 31, 2006
<b>Almatea, Jalisco State, Mexico</b>				
Deferred exploration costs	\$ 259,482	\$ 5,935	\$ —	\$ 265,417
<b>Cabrel, Jalisco State, Mexico</b>				
Deferred exploration costs	145,753	1,680	—	147,433
<b>Canton, Jalisco State, Mexico</b>				
Acquisition costs	42	—	—	42
Deferred exploration costs	98,361	2,463	—	100,824
	98,403	2,463	—	100,866
<b>El Maple/La Diana, Jalisco State, Mexico</b>				
Acquisition costs	48,406	—	—	48,406
Deferred exploration costs	522,087	2,537	—	524,624
	570,493	2,537	—	573,030
<b>El Volantin, Jalisco State, Mexico</b>				
Acquisition costs	10,272	—	—	10,272
Deferred exploration costs	854	—	—	854
	11,126	—	—	11,126
<b>Total</b>	<b>\$ 1,085,257</b>	<b>\$ 12,615</b>	<b>\$ —</b>	<b>\$ 1,097,872</b>

The following is a summary of deferred exploration costs incurred during the current period:

	Almatea	Cabrel	Canton	El Maple/La Diana	Total
Acquisition costs	\$ —	\$ —	\$ —	\$ —	\$ —
Geological consulting	5,935	1,680	2,463	1,120	11,198
Geophysical	—	—	—	—	—
Mining taxes	—	—	—	63	63
Supplies and Miscellaneous	—	—	—	1,354	1,354
Travel	—	—	—	—	—
<b>Total</b>	<b>\$ 5,935</b>	<b>\$ 1,680</b>	<b>\$ 2,463</b>	<b>\$ 2,537</b>	<b>\$12,615</b>

Mineral properties of Zinco Mining Corporation (*formerly International Croesus Ventures Corp.*) are all concentrated in or near the Cuale district, east of Puerto Vallarta, Mexico. They are comprised of the following:

**Almatea, Jalisco State, Mexico:** This property lies east of the el Maple property and was acquired by staking. The Company holds a 100% interest in this property. Almatea overlaps the abandoned Cuatro Minas and Amaltea mines, as well as prospective ground near the Aranjuez VMS camp.

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**5. Mineral Interests, continued**

Cabrel, Jalisco State, Mexico: The Cabrel property is located southeast of Puerto Vallarta, Mexico, and was acquired by staking. The Company holds a 100% interest in this property.

Canton, Jalisco State, Mexico: The Canton property lies between the El Maple and Almatea properties and was staked to join the properties in a contiguous unit. The Company holds a 100% interest in this property.

El Maple/La Diana, Cuale district, Mexico: This property is located south of Puerto Vallarta, and consists of the El Maple Fraccion I, El Maple and La Diana claims. All of the claims were acquired by staking, and the Company holds a 100% interest in this property. Naricero, Refugio, San Nicolas and San Juan are some of the more significant past-producing VMS deposits on the Property.

El Volantin, Jalisco State, Mexico: This property extends from the Cabrel property on the south to the El Maple and Almatea properties on the north, with the result that all of the Company's holdings in the Cuale-Bramador areas form a contiguous block of ground.

During 2005, The Company abandoned the Madunfo property, Mexico and all deferred costs of the property were written off, the Company also incurred a small amount of Mexican surface taxes on the El Gordo property which were also written off. This property was abandoned and written off in a prior year.

**6. Share Capital**

The following is a description of the authorized and issued share capital:

(a) Authorized: Unlimited common shares without par value

(b) Issued:

	Shares	Amount
<b>Balance, December 31, 2005</b>	<b>16,828,737</b>	<b>\$ 4,924,908</b>
Issued for cash pursuant to the exercise of options at \$0.32 per share	338,000	108,160
Issued for cash pursuant to a private placement at \$0.50 per unit	1,000,000	500,000
<b>Balance, September 30, 2006</b>	<b>18,166,737</b>	<b>5,533,068</b>
Issued for cash pursuant to the exercise of options at \$0.32 per share	18,000	5,760
<b>Balance, December 31, 2006</b>	<b>18,184,737</b>	<b>\$ 5,538,828</b>

(c) Escrow Shares

During the 2006 fiscal year, a total of 56,250 common shares were released from escrow, leaving the balance of shares in escrow at 393,750. The release of the balance of these shares is staged over a period of six years ending on December 18, 2009.

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**6. Share Capital, continued**

(d) Stock options

The Company has established a stock option plan the purpose of which is to attract, retain and motivate directors, officers, employees and persons engaged to provide ongoing management and consulting services (“service providers”) by providing them with the opportunity, through share options, to acquire a proprietary interest in the Company and benefit from its growth. The maximum number of shares which may be issued under the plan is fixed at 2,621,500. This number is subject to adjustment resulting from changes in the share capital of the Company. Such adjustments are subject to approval by the TSX Venture Exchange and by the shareholders of the Company. The number of shares reserved for issuance to any one person may not exceed 5% of the issued and outstanding shares at the date of such grant. All options granted under the plan shall be subject to a vesting restriction such that one quarter of the option shall vest on the date of grant, and one quarter each six month period thereafter until fully vested.

The Option price of the shares which are the subject of any Option shall in no circumstances be less than the market price of the shares at the date of the grant of the Option.

A summary of the status of the Company’s stock option plan as of December 31, and September 30, 2006, and changes during the periods ending on those dates is presented below:

	<b>2006</b>			
	<b>December 31,</b>		<b>September 30,</b>	
	Shares	Weighted Average Exercise Price	Shares	Weighted Average Exercise Price
Outstanding at beginning of period	1,278,000	\$0.62	1,096,000	\$0.52
Granted	—	—	550,000	\$0.63
Cancelled	—	—	(30,000)	\$0.62
Exercised	(18,000)	\$0.32	(338,000)	\$0.32
Outstanding at end of period	1,260,000	\$0.62	1,278,000	\$0.62
Exercisable at end of period	860,000	\$0.62	878,000	\$0.62

  

Range of Exercise Prices	Number Outstanding and Exercisable	Weighted Average Remaining Contractual Life (yr)	Weighted Average Exercise Price
\$0.62 - \$0.68	1,260,000	3.26	\$0.62

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**6. Share Capital, continued**

(d) Stock options, continued

To September 30, 2006, there were 50,000 stock options granted and exercisable at \$0.68 per share with an expiry date of February 13, 2011; and 500,000 granted at \$0.62 with an expiry date of August 16, 2011. The weighted average fair value of options granted during the September 30, 2006 year was \$0.49.

The fair values of the stock options granted during fiscal 2006 were estimated using the Black-Scholes option pricing model with the following assumptions and results:

	2006
Risk-free interest rate	4.17%
Dividend yield	0%
Expected volatility	109%
Expected term	5 years

(e) Contributed surplus

The following table sets forth the continuity of contributed surplus for the period ended December 31, 2006:

Balance, December 31, 2005	\$ 211,196
Stock-based compensation expense during the period	108,662
Balance, September 30, 2006	319,858
Stock-based compensation expense during the period	58,437
	<u>\$ 378,295</u>

(f) Share Purchase Warrants

A summary of share purchase warrants outstanding at December 31, and September 30, 2006 is as follows:

	2006			
	December 31,		September 30,	
	Shares	Weighted Average Exercise Price	Shares	Weighted Average Exercise Price
Outstanding at beginning of period	2,150,000	\$0.62	1,150,000	\$0.62
Expired	200,000	0.63	—	—
Exercised (Note 6(g))	300,000	0.63	—	—
Granted	—	—	1,000,000	0.62
Outstanding at end of period	1,650,000	\$0.62	2,150,000	\$0.62
Exercisable at end of period	1,650,000	\$0.62	2,150,000	\$0.62

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**6. Share Capital, continued**

(f) Share Purchase Warrants, continued

Each share purchase warrant entitles the holder to acquire one common share of the Company. The expiry dates of the 1,650,000 share purchase warrants outstanding at December 31, 2006 is as follows: 650,000 on November 9, 2007 and 1,000,000 on September 13, 2008.

(g) Shares subscribed

During the quarter, the company received \$126,000 pursuant to the exercise of warrants. These shares were not issued until January 2007, as a result, this amount is shown on the balance sheet as “shares subscribed”.

**7. Basic and Diluted Loss per share**

The basic and diluted loss per share is calculated based on the following:

	December 31, 2006	December 31, 2005
Weighted average number of common shares outstanding	18,174,759	16,536,400

The calculation of loss per share is based on net loss divided by the weighted-average number of common shares outstanding during the period. The effect of options and warrants under the stock option plan is not presented as it would have an anti-dilutive effect on the loss per share.

**8. Related Party Transactions**

(a) The Company incurred the following expenses to its directors or corporations controlled by its directors:

	2006	2005
Geological fees	\$ 12,000	\$ —
Legal fees	1,461	4,519
Management fees	6,000	4,500
	<u>\$ 19,461</u>	<u>\$ 9,019</u>

(b) Accounts payable and accrued liabilities include \$6,893 (2005 - \$3,528) due to directors and/or officers of the Company

(c) Accounts receivable include \$Nil (2005 - \$957) due from a director of the Company for expense advances.

These transactions have been measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties and which the management believes reflect prevailing market rates.

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**9. Segmented Information**

The Company's mineral interests are owned through the Mexican subsidiary, all other assets are held in Canada.

**10. Supplemental Disclosure with Respect to Cash Flows**

Significant non-cash transactions for the period ended December 31, 2006 included incurring mineral property expenditures of \$5,903 through accounts payable.

There were no significant non-cash transactions for the year ended September 30, 2005.

**11. Comparative Figures**

Certain comparative figures have been reclassified to conform with the current period's presentation.