MEDICAL INNOVATION HOLDINGS, INC.

FORM 10-Q
(Quarterly Report)

Filed 06/17/14 for the Period Ending 01/31/14

Address	5805 STATE BRIDGE ROAD
	SUITE G 328
	DULUTH, GA, 30097
Telephone	866-883-3793
CIK	0001093248
Symbol	MIHI
SIC Code	3730 - Ship And Boat Building And Repairing
Industry	Recreational Products
Sector	Consumer Cyclicals
Fiscal Year	04/30

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 10Q

(Mark One)

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended January 31, 2014

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from __________ to ___________

Commission file number: 000-27211

MEDINA INTERNATIONAL HOLDINGS, INC.
(Exact name of registrant as specified in its charter)

COLORADO	84-1469319
(State of Incorporation)	(IRS Employer ID Number)

191 Kettering Dr., Ontario, CA 92880
(Address of principal executive offices)

909-522-4414
(Registrant's Telephone number)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to the filing requirements for the past 90 days.

Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes [ ] No [ ]

Indicate by check mark whether the registrant is a large accelerated file, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [ ]   Accelerated filer [ ]

Non-accelerated filer [ ] (Do not check if a smaller reporting company)   Smaller reporting company [X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).   Yes [ ] No [X]

Indicate the number of share outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

As of January 31, 2014, there were 56,090,117 shares of the registrant's common stock issued and outstanding.

TABLE OF CONTENTS

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements (Unaudited)	Page ----
Consolidated Balance Sheets - January 31, 2014 and April 30, 2013	F-1
Consolidated Statements of Operations - Three months and nine months ended January 31, 2014 and 2013	F-2
Consolidated Statements of Cash Flows - Nine months ended January 31, 2014 and 2013	F-3
Consolidated Statement of Changes in Stockholders' Equity (Deficit)	F-4
Notes to Consolidated Financial Statements	F-5
Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations	15
Item 3. Quantitative and Qualitative Disclosures About Market Risk - Not Applicable	
Item 4. Controls and Procedures	20
PART II - OTHER INFORMATION	
Item 1. Legal Proceedings	21
Item 2. Unregistered Sales of Equity Securities and Use of Proceeds	*Not Applicable*
Item 3. Defaults Upon Senior Securities	*Not Applicable*
Item 4. Mine Safety Disclosures	*Not Applicable*
Item 5. Other Information	*Not Applicable*
Item 6. Exhibits	22
SIGNATURES	24

PART I. – FINANCIAL INFORMATION
MEDINA INTERNATIONAL HOLDINGS, INC.
AND SUBSIDIARIES
Consolidated Balance Sheets
(Unaudited)

	January 2014 (Un-Audited)	April 30, 2013 (Audited)
ASSETS		
Cash	$ 9,891	$ 2,635
Inventory	103,878	193,748
Other receivables	237,718	247,718
Reserve	(237,718)	(237,718)
Total other receivables	-	10,000
Total current assets	113,769	206,383
Fixed Assets:	812,475	768,957
Accumulated depreciation	(603,716)	(526,435)
Total property & equipment	208,759	242,522
Prepaid expenses & deposits	10,292	18,674
TOTAL ASSETS	**$ 332,820**	**$ 467,579**
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)		
Accounts payable	$ 699,825	$ 656,903
Accrued liabilities	965,746	930,981
Short term debt	128,628	128,842
Bank overdraft	-	9,428
Customer Deposit	40,500	538,583
Stock committed to be issued	6,375	7,700
Notes payable	110,500	110,500
Related party payable	105,000	50,000
Related Parties - short-term borrowings from shareholders	438,638	442,121
Total current liabilities	2,495,212	2,875,058
Total Liabilties	2,495,212	2,875,058
Preferred stock 10,000,000 shares authorized		
Series A preferred stock, $0.01 par value, 50 shares authorized, 30 shares issued and outstanding on Janaury 31, 2014 and April 30, 2013	360,000	360,000
Series B preferred stock, $0.001 par value, 100 shares authorized, 20 shares issued and outstanding as on January 3,1 2014 and April 30, 2013	20,000	20,000
Common stock, $0.0001 par value, 500,000,000 shares authorized 56,090,117 and 55,890,117 shares issued and outstanding on Janaury 31, 2014 and April 30, 2013	5,609	5,589
Additional paid-in capital	4,887,950	4,880,270
Accumulated deficit	(7,435,951)	(7,673,338)
Total stockholders' equity (deficit)	(2,162,392)	(2,407,479)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)	**$ 332,820**	**$ 467,579**

The accompanying notes are an integral part of these financial statements

MEDINA INTERNATIONAL HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Statement of Operations
(Unaudited)

	For the three months ended January 31,		For the nine months ended January 31,	
	2014	**2013**	**2014**	**2013**
Sales, net	$ 1,347,892	$ 347,861	$ 2,110,219	$ 1,048,373
Cost of Goods Sold	866,471	346,966	1,388,692	877,384
Gross Profit (Loss)	481,421	895	721,527	170,989
General and administrative expenses	88,587	226,289	283,651	389,377
Selling and marketing expenses	68,442	28,475	146,184	76,233
Income (Loss) from operations	324,392	(253,869)	291,692	(294,621)
Other income	-	26,722	-	24,874
Interest expense	(17,854)	(13,579)	(54,305)	(40,263)
Net other loss	17,854	13,143	54,305	(15,389)
			-	
Loss before income tax (expense) benefit	342,246	(240,726)	237,387	(310,000)
Income tax (expense) benefit	-	-	-	-
Net Income (Loss)	**$ 342,246**	**$ (240,726)**	**$ 237,387**	**$ (310,000)**
Net loss per share (Medina International Holdings, Inc.):				
Basic	$ 0.01	$ (0.00)	$ 0.00	$ (0.01)
Diluted	$ 0.01	$ (0.00)	$ 0.00	$ (0.01)
Weighted average number of shares outstanding:				
Basic	56,090,117	55,890,117	55,841,239	55,890,117
Diluted	56,090,117	55,890,117	55,841,239	55,890,117

The accompanying notes are an integral part of these financial statements.

MEDINA INTERNATIONAL HOLDINGS, INC. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
(Unaudited)

	For Nine Months Ended January 31, 2014	2013
Cash flows from operating activities:		
Net loss	$ 237,387	$ (310,010)
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock subscription payable/Issued for services	6,375	2,200
Depreciation expenses	77,281	73,007
Changes in operating assets and liabilities:		
Decrease (Increase) in accounts receivable		-
Decrease (Increase) in other receivable	10,000	-
Decrease (Increase) in inventory	89,870	64,477
Increase (decrease) in accounts payable and accrued liabilities	77,687	65,046
Increase (decrease) in customer deposits	(498,083)	333,458
(Increase) decrease in prepaid expenses	8,382	(6,167)
Total adjustments	(228,488)	532,021
Net cash (used) received in operating activities	**8,899**	**222,011**
Cash flows from investing activities:		
Purchase of property and equipment	(43,518)	(34,823)
Net cash used in investing activities	**(43,518)**	**(34,823)**
Cash flows from financing activities:		
Bank overdraft	(9,428)	-
Proceeds/(Payments) from notes payable		20,000
Proceeds/(Payments) from related party note payable	55,000	(7,500)
Proceeds/(Payments) from related party note payable shareholders	(3,483)	(5,839)
Proceeds/(Payments) on lines of credit & credit cards	(214)	(3,905)
Proceeds from stock subscription		
Net cash provided (used) by financing activities	**41,875**	**2,756**
Net increase (decrease) in cash and cash equivalents	**7,256**	**189,944**
Cash and cash equivalents - beginning of period	2,635	-
Cash and cash equivalents - end of period	**$ 9,891**	**$ 189,944**
Supplemental disclosure of cash flow information:		
Interest Paid	$ 13,634	$ 10,239
Taxes Paid	$ -	$ -

The accompanying notes are an integral part of these financial statements

Medina International Holdings, Inc. and Subsidiaries
Consolidated Statements of Shareholders' Equity
(un-Audited)

	Common Stock		Preferred Stock Series A		Preferred Stock Series B		Additional Paid-In	Accumulated	
	Shares	Amount	Shares	Amount	Shares	Amount	Capital	Deficit	Totals
Balance - April 30, 2011	**51,110,497**	**$ 5,111**	**20**	**$ 240,000**		**$ -**	**$3,519,292**	**$ (6,009,376)**	**$(2,244,973)**
Stock issued to Directors	200,000	20					10,443		10,463
Stock issued to Directors			10	120,000	20	20,000	24,712		164,712
Shares issued for services	650,000	65					19,985		20,050
Shares issued for cash	1,000,000	100					149,900		150,000
Shares issued on conversion of debt	2,929,620	293					47,169		47,462
Beneficial Loan conversion Expense							95,000		95,000
Settlement of Lawsuit							1,013,769		1,013,769
Net loss								(1,246,686)	(1,246,686)
Balance - April 30, 2012	**55,890,117**	**$ 5,589**	**30**	**$ 360,000**	**20**	**$ 20,000**	**$4,880,270**	**$ (7,256,062)**	**$(1,990,203)**
Net loss								**(417,276.00)**	(417,276)
Balance - April 30, 2013	**55,890,117**	**$ 5,589**	**30**	**$ 360,000**	**20**	**$ 20,000**	**$4,880,270**	**$ (7,673,338)**	**$(2,407,479)**
Shares issued for accrued expenses	**200,000**	**20**					**7,680**		7,700
Net profit (loss)								**237,387**	237,387
Balance - January 31, 2014	**56,090,117**	**$ 5,609**	**30**	**$ 360,000**	**20**	**$ 20,000**	**$4,887,950**	**$ (7,435,951)**	**$(2,162,392)**

The accompanying notes are an integral part of the financial statements

NOTE 1. BUSINESS, BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

Medina International Holdings, Inc. ("Company," "Medina," "we," "us," "our") was incorporated in 1998 as Colorado Community Broadcasting, Inc. The Company intended to purchase low power television licenses or stations and planned to broadcast local programming mixed with appropriate national programming. The Company changed the name of the business in 2005 to Medina International Holdings, Inc.

The Company, under its two wholly owned subsidiaries, Harbor Guard Boats, Inc. and Medina Marine, Inc., plans to manufacture and sell recreational and commercial boats. The Company formed Medina Marine, Inc., as a wholly owned subsidiary of the Company, on May 22, 2006 to manufacture and sell fire rescue, rescue and recreational boats.

The Company acquired Modena Sports Design, LLC, as a wholly owned subsidiary of the Company on June 18, 2008. Modena Sports Design, LLC was formed in the State of California in 2003 to produce fire rescue, rescue and recreational boats. Modena Sports Design, LLC reorganized as a California corporation on January 7, 2009 changed its name to Harbor Guard Boats, Inc.

Presentation of Interim Information

In the opinion of the management of the Company, the accompanying unaudited financial statements include all normal adjustments considered necessary to present fairly the financial position and operating results of the Company for the periods presented. The financial statements and notes are presented as permitted by Form 10-Q, and do not contain certain information included in the Company's Annual Report on Form 10-K for the fiscal year ended April 30, 2013. It is management's opinion that when the interim financial statements are read in conjunction with the April 30, 2013 Annual Report on Form 10-K, the disclosures are adequate to make the information presented not misleading. Interim results are not necessarily indicative of results for a full year or any future period. The accompanying consolidated financial statements of Medina International Holdings, Inc. and its subsidiaries were prepared in accordance with generally accepted accounting principles in the United States of America (“GAAP”) and include the assets, liabilities, revenues, and expenses of subsidiaries, Harbor Guard Boats, Inc. All intercompany balances and transactions have been eliminated in consolidation.

Going Concern

Recoverability of a major portion of the recorded asset amounts shown in the accompanying balance sheet is dependent upon continued operations of the Company, which in turn is dependent upon the Company's ability to raise additional capital, obtain financing and to succeed in its future operations. The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles in the United States, which contemplates continuation of the Company as a going concern. On January 31, 2014, the Company's current liabilities exceeded its current assets by $2,381,443. Also, the Company's operations generated $2,110,219 revenue during the nine months ended January 31, 2014 and the Company's accumulated deficit at January 31, 2014 is $7,435,951.

Management takes various steps to revise its operating and financial requirements, which we believe are sufficient to provide the Company with the ability to continue on in the subsequent year. Management devoted considerable effort during the period ended January 31, 2014 towards management of liabilities and improving our operations. Management believes that the above actions will allow the Company to continue its operations through the next fiscal year.

The future success of the Company is likely dependent on its ability to attain additional capital to develop its proposed products and ultimately, upon its ability to attain future profitable operations. There can be no assurance that the Company will be successful in obtaining such financing, or that it will obtain positive cash flow.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation and Consolidation

The accompanying consolidated financial statements of Medina International Holdings, Inc. and its subsidiaries were prepared in accordance with generally accepted accounting principles in the United States of America ("GAAP") and include the assets, liabilities, revenues, and expenses of our two wholly owned subsidiaries, Harbor Guard Boats, Inc., and Medina Marine, Inc. All intercompany balances and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of our consolidated financial statements in conformity with GAAP requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting periods. Significant estimates and assumptions are used for, but are not limited to;

1) Revenue recognition;
2) Allowance for doubtful accounts;
3) Inventory costs;
4) Asset impairments;
5) Depreciable lives of assets;
6) Income tax reserves and valuation allowances;

7) Fair value of stock options;
8) Allocation of direct and indirect cost of sales;
9) Contingent liabilities; and
10) Warranty liabilities.

Future events and their effects cannot be predicted with certainty; accordingly, our accounting estimates require exercise of judgment. We base our estimates on historical experience, available market information, appropriate valuation methodologies, and on various other assumptions that we believe to be reasonable. We evaluate and update our assumptions and estimates on an ongoing basis and may employ outside experts to assist in our evaluation, when necessary. Actual results could differ materially from these estimates.

Revenue Recognition

Revenue Recognition is recognized when earned. The Company's revenue recognition policies are in compliance with Staff Accounting Bulletin (SAB) 104. ASC 650 “Revenue Recognition.” Sales revenue is recognized at the date of shipment to customers when a formal arrangement exists, the price is fixed or determinable, the delivery is completed, no other significant obligations of the Company exist and collectability is reasonably assured. Payments received before all of the relevant criteria for revenue recognition are satisfied, are recorded as unearned revenue.

Cash and Cash Equivalents

The Company considers all liquid investments with a maturity of three months or less from the date of purchase that are readily convertible into cash to be cash equivalents. The Company maintains its cash in bank deposit accounts that may exceed federally insured limits. The Company has not experienced any losses in such accounts.

Accounts receivable

The Company reviews accounts receivable periodically for collectability and establishes an allowance for doubtful accounts and records bad debt expense when deemed necessary.

Inventory

We carry our inventories at the lower of its cost or market value. Cost is determined using first-in, first-out ("FIFO") method. Market is determined based on net realizable value. We also provide due consideration to obsolescence, excess quantities, and other factors in evaluating net realizable value.

Fixed Assets

Capital assets are stated at cost. Fixed assets consist of tools (molds), office equipment, fire extinguishers and manufacturing tools and are stated at cost. Depreciation of fixed assets is provided using the straight-line method over the estimated useful lives (3-7 years) of the assets. Expenditures for maintenance and repairs are charged to expense as incurred.

Long Lived Assets

The Company adopted codification ASC 350 "Accounting for the Impairment or Disposal of Long-Lived Assets", The Company periodically evaluates the carrying value of long-lived assets to be held and used in accordance with ASC 350. ASC 350 requires impairment losses to be recorded on long-lived assets used in operations when indicators of impairment are present and the undiscounted cash flows estimated to be generated by those assets are less than the assets' carrying amounts. In that event, a loss is recognized based on the amount by which the carrying amount exceeds the fair market value of the long-lived assets. Loss on long-lived assets to be disposed of is determined in a similar manner, except that fair market values are reduced.

Comprehensive Loss

Accounting principles generally require that recognized revenue, expenses, gains and losses be included in net income. Certain statements, however, require entities to report specific changes in assets and liabilities, such as unrealized gains and losses on available-for-sale securities, as a separate component of the equity section of the balance sheet. Such items, along with net income, are components of comprehensive income.

Issuance of Shares for Service

The Company accounts for employee and non-employee stock awards, whereby equity instruments issued to employees for services are recorded based on the fair value of the instrument issued and those issued to non-employees are recorded based on the fair value of the consideration received or the fair value of the equity instrument, whichever is more reliably measurable.

Fair Value Of Financial Instruments

Disclosures about fair value of financial instruments, requires that the Company disclose estimated fair values of financial instruments. The carrying amounts reported in the statements of financial position for current assets and current liabilities qualifying, as financial instruments are a reasonable estimate of fair value.

Foreign Currency Translation And Hedging

The Company is exposed to foreign currency fluctuations due to international trade. The management does not intend to enter into forward exchange contracts or any derivative financial investments for trading purposes. The management does not currently hedge foreign currency exposure.

Basic and Diluted Net Loss per Share

Basic net loss per share is based upon the weighted average number of common shares outstanding. Diluted net loss per share is based on the assumption that all dilutive convertible shares and stock options were converted or exercised.

Dilution is computed by applying the treasury stock method. Under this method, options and warrants are assumed to be exercised at the beginning of the period (or at the time of issuance, if later), and as if funds obtained thereby were used to purchase common stock at the average market price during the period.

Products and services, geographic areas and major customers

The Company earns revenue from the sale of commercial and recreational boats. The Company's products were sold domestically and internationally. The Company does not separate sales activities into different operating segments.

Recently issued accounting pronouncements

There were accounting standards and interpretations issued during the nine months ended January 31, 2014, none of which are expected to have a material impact on the Company's financial position, operations or cash flows.

NOTE 3. INVENTORY

As of January 31, 2014, inventory consisted of the following:

Item	January 31, 2014
Raw material and supplies	
Work in progress	103,878
Finished goods	-
Total Inventory	$ 103,878

NOTE 4. OTHER RECEIVABLES

As of January 31, 2014, other receivables consisted of the following:

Disposal of Subsidiary	$ 237,718
Reserve	(237,718)
Total Receivables	**0**

Entry in Settlement Agreement - Disposition of Subsidiary

On March 28, 2012, ROK Global, PLC ("ROK") entered into a Settlement Agreement and Mutual Release ("the Settlement Agreement") the Company, Wintec Protective Systems, Inc. ("Wintec"), Mr. Daniel Medina, and Mr. Madhava Mankal Rao. Mr. Medina and Mankal are officers and directors of the Company.

In 2011, the Company, Wintec and ROK entered into agreements that provided for the Company to provide funding to Wintec and to contribute 3,000,000 shares of its common stock in exchange for 20,400,000 shares of Wintec. As a result of the agreements, Wintec had become the Company's 51% held subsidiary.

The Settlement Agreement provides for the agreements entered into in 2011 to be terminated and cancelled, effective immediately. All parties agree to the termination of the agreements without remedy and resolve each party of any claims or liabilities arising out of such agreements. As a result of the termination, Wintec is no longer a subsidiary of the Company. The Company transferred back to Wintec the 20,400,000 shares of Wintec in exchange for $1. Wintec transferred 3,000,000 shares of the Company's common stock issued in 2011, in exchange for $1.

Wintec per agreement to pay to the Company $237,718 within two years of the date of the Settlement Agreement, which we have reserved at 100% of total receivable due to non availability of financial information of Wintec Protective Systems, Inc.

NOTE 5. FIXED ASSETS

As of January 31, 2014 Property and equipment consisted of the following:

Property and Equipment	October 31, 2013
Machinery and equipment, including molds & tools	$ 698,850
Computers	13,535
Furniture and fixtures	3,610
Office equipment	5,480
Fire extinguisher	500
Intangible assets	90,500
Total property and equipment	812,475
Less: Accumulated Depreciation	(603,716)
Total Property and equipment	$ 208,759

The Company has spent on Designs for new designs for 26’, 30’ and 37’ models which are treated as intangible asset.

NOTE 6. PREPAID EXPENSES AND OTHER ASSETS

As of January 31, 2014, prepaid expenses and other assets included prepaid operating expenses and vendor deposit in the amount of $10,292.

NOTE 7. ACCRUED LIABILITIES

As of January 31, 2014 accrued liabilities consisted of the following:

Accrued Liabilities	January 31, 2014
Interest – shareholder loan	$ 113,522
Interest – related party	7,000
Interest – notes payable	44,785
Payroll and taxes	774,439
Warranty liabilities	26,000
Total Accrued liabilities	$ 965,746

NOTE 8. SHORT-TERM DEBT

As of January 31, 2014 short term debt consisted of the following:

Short-Term Debt	January 31, 2014
Line of credit – CITI	$ 94,886
Wells Fargo Equipment Financing	4,243
Credit cards	29,499
Total	$ 128,628

As of January 31, 2014, the Company had a line of credit totaling $100,000, under which the Company may borrow on an unsecured basis at an interest rate of 8.75% payable monthly. The outstanding balance as of January 31, 2014 was $94,886.

At January 31, 2014, Company owed $4,243. The Company originally borrowed $11,024.92 from Wells Fargo bank as equipment loan repayable over a period of 60 monthly installments of $212.12.

The Company's remaining credit cards carry various interest rates and require monthly payments, and are substantially held in the name of or guaranteed by related parties.

NOTE 9. RISK MANAGEMENT ACTIVITIES

Foreign Currency

The majority of our business is denominated in U.S. dollars and fluctuations in the foreign currency markets will have a minimal effect on our business.

Commodity Prices

We are exposed to market risk from changes in commodity prices. The cost of our products could increase, if the prices of fiberglass and/or aluminum increases significantly, further decreasing our ability to attain profitable operations. We are not involved in any purchase commitments with any of our vendors.

Insurance

We are exposed to several risks, including fire, earthquakes, theft, and key person liabilities. We do not carry any insurance for these risks, other than general liability insurance, which will adversely affect our operations if any of these risks materialize.

NOTE 10. RELATED PARTY TRANSACTIONS

Notes Payable		January 31, 2014
Srikrishna Mankal	$	50,000
Pavan Mankal		55,000
Total		105,000

At January 31, 2014, the Company had an unsecured note payable to Mr. Srikrishna Mankal, son of Madhava Rao Mankal, CFO of the Company, in the amount of $50,000. Interest accrued to date $7,000.

At January 31, 2014, the Company had an unsecured note payable to Mr. Pavan Mankal, son of Madhava Rao Mankal, CFO of the Company, in the amount of $55,000.

The Company has various license agreements with a shareholder allowing its technology to be utilized in the manufacture of its boats. The license agreements typical provide for $1,500 royalty payment on every boat manufactured by the company except on boats manufactured where Mr. Albert Mardikian's patents are not used.

NOTE 11. CUSTOMER DEPOSIT

Customer deposits represent advance payment by the customer for orders placed to purchase boats. As of January 31, 2014 customer deposit consisted of the following:

Customer Deposits		January 31, 2014
Deposit for commercial boats	$	20,000
Deposit for recreational boats		20,500
Total customer deposits	$	40,500

NOTE 12. NOTE PAYABLE

As of January 31, 2014 notes payable consisted of the following:

Notes Payable	January 31, 2014
Notes payable – other	110,500

The convertible notes for $52,500 issued to Asher Enterprises, Inc. ("Asher") in June 24, 2011. This note carries interest of 8% per annum. $ 4,500 of the note principal was converted in to common shares. The remaining balance of $48,000 is payable on demand and has been transferred in the name of C S Sheshadri. This note is convertible at the election of CS Seshadri from time to time after the issuance date. In the event of non-payment the loan will be in default and principal and interest will become payable immediately at 150% of the outstanding balance. The note agreements contain covenants requiring CS Seshadri's written consent for certain activities not in existence or not committed to by the Company on the issue date of the notes, as follows: dividend distributions in cash or shares, stock repurchases, borrowings, sale of assets and certain advances and loans in excess of $100,000. Outstanding note principal and interest accrued thereon can be converted in whole, or in part, at any time by CS Seshadri after the issuance date into an equivalent of the Company's common stock determined by 60% of the average of the three lowest closing bid prices of the Company's common stock during the ten trading days prior to the date the conversion notice is sent by CS Seshadri. The note contains a BCF amount of $ 35,000 which is being amortized over the term of the loan.

The convertible notes for $42,500 issued to Asher in August 1, 2011. This note carries interest of 8% per annum This note has been transferred in the name of C S Sheshadri and is payable on demand. This note is convertible at the election of CS Seshadri from time to time after the issuance date. In the event of default, the amount of principal and interest not paid and the notes become immediately due and payable. Should that occur, the Company is liable to pay CS Seshadri 150% of the then outstanding principal and interest. The note agreements contain covenants requiring CS Seshadri's written consent for certain activities not in existence or not committed to by the Company on the issue date of the notes, as follows: dividend distributions in cash or shares, stock repurchases, borrowings, sale of assets and certain advances and loans in excess of $100,000. Outstanding note principal and interest accrued thereon can be converted in whole, or in part, at any time by CS Seshadri after the issuance date into an equivalent of the Company's common stock determined by 60% of the average of the three lowest closing bid prices of the Company's common stock during the ten trading days prior to the date the conversion notice is sent by CS Seshadri. We have provided $28,333 as interest expense loss on the above transaction. The note contains a BCF amount of $28,333 which is being amortized over the term of the loan.

The Company has another Note payable for $20,000 which bears no interest and is payable on demand.

NOTE 13. SHAREHOLDERS' LOANS

As of January 31, 2014 shareholders loans consisted of the following:

Shareholders' Loans		January 31, 2014
Daniel Medina, President & Director	$	248,323
Madhava Rao Mankal, Chief Financial Officer & Director		190,315
Total Shareholders' Loans	$	438,638

Shareholder's loan from shareholder of the Company, unsecured, accrued at 10% interest per annum and due on demand.

NOTE 14. STOCKHOLDERS' EQUITY

200,000 common shares were issued during the nine months period to independent members of the board of directors for services. Shares are valued $7,700 at average market price of $0.038.

NOTE 15. COMMITMENTS AND CONTINGENCIES

Rental Leases

As of January 31, 2014, we did not own any properties. We moved our Company's activities, including all subsidiaries, from Corona, California to Ontario, California in April 2013. Our management signed a three-year lease for a 13,045 sq. ft. building in the city of Ontario, California, effective May 1, 2013. The address for this location is 191 Kettering Dr., Corona, CA, 91761. This building is owned by unrelated parties. The lease to the Corona facility expires on June 30, 2016, and calls for monthly payments, initially of $5,610 per month plus $495 costs, escalating over the term of the lease to $5,950 per month plus costs.

The Company has various license agreements with a related party allowing its technology to be utilized in the manufacture of its boats. The license agreements typical provide for $1,500 royalty payment on every boat manufactured by the company except on boats manufactured where Mr. Albert Mardikian's patents are not used.

Litigation

On March 15, 2013, Robert Doherty filed a Complaint for Damages against the Company and ROK Protective Systems, Inc., ROK Americans and Wintec Protective Services, LLC in the Superior Court of State of California for the County of Riverside. On May 18, 2013, the Court entered a Default Judgment against the Company.

Mr. Doherty served as the Chief Executive Officer of Wintec Protective Services, LLC (“Wintec”) when it was a subsidiary of the Company. The Company entered into a Settlement and Mutual Release with Wintec in March 2012, which provided for the agreements entered into in 2011, whereby the Wintec was no longer a subsidiary of the Company.

Mr. Doherty has alleged, among other items, Breach of Contract and the Failure to pay wages owed to him under and Employment Agreement by and between himself and Wintec, LLC.

Mr. Doherty is seeking monetary damages of approximately $661,218 in connection with Employment Agreement. Further, Mr. Doherty is asking for the 500,000 shares of the Company’s common stock, be repurchased by the Company.

Bob Doherty was employed by Wintec Protective Systems in which it is specifically agreed by Bob Doherty that Medina International Holdings or its Subsidiaries are not party to his employment agreement. Bob Doherty was not employed by Medina International Holdings or it Subsidiaries.

The Company has filed a motion to be removed from the lawsuit and intends to defend itself against the claims.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion should be read in conjunction with our unaudited financial statements and notes thereto included herein. In connection with, and because we desire to take advantage of, the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, we caution readers regarding certain forward looking statements in the following discussion and elsewhere in this report and in any other statement made by, or on our behalf, whether or not in future filings with the Securities and Exchange Commission. Forward-looking statements are statements not based on historical information and which relate to future operations, strategies, financial results or other developments. Forward looking statements are necessarily based upon estimates and assumptions that are inherently subject to significant business, economic and competitive uncertainties and contingencies, many of which are beyond our control and many of which, with respect to future business decisions, are subject to change. These uncertainties and contingencies can affect actual results and could cause actual results to differ materially from those expressed in any forward looking statements made by, or on our behalf. We disclaim any obligation to update forward-looking statements.

The independent registered public accounting firm’s report on the Company’s financial statements as of April 30, 2013, and for each of the years in the two-year period then ended, includes a “going concern” explanatory paragraph, that describes substantial doubt about the Company’s ability to continue as a going concern.

The Company, under its two wholly owned subsidiaries, Harbor Guard Boats, Inc. and Medina Marine, Inc., plans to manufacture and sell recreational and commercial boats.

Our securities are currently not liquid. There are limited market makers in our securities and it is not anticipated that any market will develop for our securities until such time as we successfully implement our business plan of producing and marketing our Fire and Rescue boats. We presently have no liquid financial resources to offer such a candidate and must rely upon an exchange of our stock to complete such a merger or acquisition.

RESULTS OF OPERATION

For the Three Months Ended January 31, 2014 Compared to the Three Months Ended January 31, 2013

The Company recognized $1,347,892 in revenues during the three months ended January 31, 2014 as compared to $347,861for the three months period ended January 31, 2013, resulting in an increase in sales during the quarter of $1,000,031 or 287.48%. We sold two custom made aluminum boats during the three months ended January 31, 2014 compared to one aluminum boat and one fiber glass boat during the three months ended January 31, 2013.

Our cost of goods sold for the three months ended January 31, 2014 was $866,471 compared to $346,966 during the three months ended January 31, 2013. The increase in cost of goods sold of $519,505 or 149.72% was a result of increase in corresponding sales activities.

Our gross profit on goods sold for the three months ended January 31, 2014 was $481,421 compared to $895 during the three months ended January 31, 2013. The increase in gross profit of $480,526 or 53690 % was a result of increase in sale of larger size Aluminum boats.

During the three months ended January 31, 2014, we incurred general and administrative expenses of $88,587 compared to $226,289 during the three months ended January 31, 2013. The decrease in general and administrative expenses for the three months period ended January 31, 2014 of $137,702 or 60.85% was mainly due to the decrease in management salary.

During the three months ended January 31, 2014, the Company incurred selling and marketing expenses of $68,442 compared to $28,475 during the three months ended January 31, 2013. The increase of $39,967 or 140.35% in selling expenses was primarily due to the increase in selling commissions and marketing expenses.

Interest expense increased by $4,275 for the three month period ended January 31, 2014. The Company incurred $17,854 for the three month period ended January 31, 2014 compared to $13,579 the three month period ended January 31, 2013. Increases in interest expenses was mainly due to credit card interest.

During the three months ended January 31, 2014, the Company recognized a net income of $306,538 compared to net loss of 240,726 during the three months ended January 31, 2013. Increase in net income of $547,264 or 227.34% was result of increase in gross sales and gross profit.

For the Nine Months Ended January 31, 2014 Compared to the Nine Months Ended January 31, 2013

The Company recognized $2,110,219 in revenue during the nine months period ended January 31, 2014 as compared to $1,048,373 for the nine months period ended January 31, 2013 resulting in an increase in sales during the period of $1,061,846 or 101.28%. We sold five boats made of custom made aluminum and fiberglass, during the nine months ended January 31, 2014 compared to 5 made of custom aluminum and fiberglass boats during the nine months ended January 31, 2013 of different sizes.

Our cost of goods sold for the nine months ended January 31, 2014 was $1,388,692 compared to $877,384 during the nine months ended January 31, 2013. The increase in cost of goods sold of $511,308 or 58.27% was a result due to increase in component prices as production is custom built.

Our gross profit on goods sold for the nine months ended January 31, 2014 was $721,527 compared to $170,989 during the nine months ended January 31, 2013. The increase in gross profit of $550,538 or 321.97% was a result of the sale of the custom made larger size aluminum boat.

During the nine months ended January 31, 2014, we incurred general and administrative expenses of $283,651 compared to $389,377 during the nine months ended January 31, 2013. The decrease in general and administrative expenses for the nine months period ended January 31, 2013 of $105,726 or 27.15% was mainly due to mainly due to the decrease in Management Salary.

During the nine months ended January 31, 2014, the Company incurred selling and marketing expenses of $146,184 compared to $76,233 during the nine months ended January 31, 2013. The increase of $69,951 or 91.75% was primarily due to the marketing, consulting and sales commission.

Interest expense increased by $14,042 or 34.87% for the nine month period ended January 31, 2014. The Company incurred $54,305 for the nine month period ended January 31, 2014 compared to $40,263 for the nine month period ended January 31, 2013. Increases in interest expense is mainly due to increase in interest on credit card.

During the nine months ended January 31, 2014, the Company recognized a net income of $237,387 compared to net loss of $310,000 during the nine months ended January 31, 2012. Increase in net income of $547,387 or 176.57%.

LIQUIDITY AND CAPITAL RESOURCES

As of January 31, 2014, the Company had $9,891 cash on hand, an inventory of $103,878 and net property and equipment of $208,759. The Company's total current liabilities were $2,495,212 as of January 31, 2014, which was represented mainly accounts payable of $699,825, accrued liabilities of $965,746, short-term debt of $128,628, notes payable of $110,500 and short-term borrowings from shareholders totaling $438,638. At January 31, 2014, the Company's current liabilities exceeded current assets by $2,381,443.

The Company received $8,899 in operating activities for the nine months period ended January 31, 2014 compared to usage of $222,011 for nine month period ended January 31, 2013.

The Company used $43,518 in investing activities for the nine months period ended January 31, 2014 compared to $34,823 for nine month period ended January 31, 2013.

During the nine months period ended January 31, 2014, the Company provided $41,875 in financing activities includes loan in the amount of, $55,000 from related parties, the sons of our Chief Financial Officer, Mr. Mankal. The Company made payments includes $214 towards the lines of credits and credit cards and $3,483 towards shareholders loans.

During the nine months period ended January 31, 2013, the Company used $2,756 in financing activities includes loan in the amount of $20,000 from unrelated party. The Company made payments includes $3,905 towards the lines of credits and credit cards, $5,839 towards shareholders loan and $7,500 towards notes payable related parties held by the Company.

The Company has an accumulated deficit, as of January 31, 2014, of $7,435,951 compared to $7,673,338 as of April 30, 2013.

Going Concern

The Company's auditors have issued a "going concern" qualification independent registered public accounting firm’s report on the Company’s financial statements as part of their opinion in the Audit Report. For the year ended April 30, 2013, and for each of the years in the two-year period then ended, includes a “going concern” explanatory paragraph, that describes substantial doubt about the Company’s ability of the Company to continue as a "going concern."

Short Term.

On a short-term basis, we do not generate revenues sufficient to cover operations. Based on prior history, we will continue to have insufficient revenue to satisfy current and recurring liabilities as we continue to develop our operations. For short term needs we will be dependent on receipt, if any, of offering proceeds.

Need for Additional Financing

We do not have capital sufficient to meet our cash needs. We will have to seek loans or equity placements to cover such cash needs. No commitments to provide additional funds have been made by our management or other stockholders. Accordingly, there can be no assurance that any additional funds will be available to us to allow it to cover our expenses as they may be incurred.

There is no assurance that the Company will be profitable, the Company may not be able to successfully develop, manage or market its products and services, the Company may not be able to attract or retain qualified executives and personnel, the Company's products and services may become obsolete, government regulation may hinder the Company's business, additional dilution in outstanding stock ownership may be incurred due to the issuance of more shares, warrants and stock options, or the exercise of warrants and stock options, and other risks inherent in the Company's businesses.

The Company undertakes no obligation to publicly revise these forward-looking statements to reflect events or circumstances that arise after the date hereof. Readers should carefully review the factors described in other documents the Company files from time to time with the Securities and Exchange Commission, including the Annual Report on Form 10-K and Quarterly Reports on Form 10-Q filed by the Company and any Current Reports on Form 8-K filed by the Company.

Contractual Obligations and Other Commercial Commitments

The Company does not have sufficient capital to meet its cash needs, including the costs of compliance with the continuing reporting requirements of the Securities Exchange Act of 1934. Management will have to seek loans or equity placements to cover such cash needs and cover outstanding payables. Lack of existing capital may be a sufficient impediment to prevent the Company from accomplishing its goal of expanding operations. There is no assurance that the Company will be able to carry out our business. No commitments to provide additional funds have been made by the Company's management or other shareholders. Accordingly, there can be no assurance that any additional funds will be available to the Company to cover its expenses as they are incurred.

Irrespective of whether the Company's cash assets prove to be inadequate to meet its operational needs, the management might seek to compensate providers of services by issuances of stock in lieu of cash.

Off-Balance Sheet Arrangements

In accordance with the definition under SEC rules, the following qualify as off-balance sheet arrangements:

a) Any obligation under certain guarantees or contracts;

b) A retained or contingent interest in assets transferred to an unconsolidated entity or similar entity or similar arrangement that serves as credit, liquidity, or market risk support to that entity for such assets;

c) Any obligation under certain derivative instruments; and

d) Any obligation under a material variable interest held by the registrant in an unconsolidated entity that provides financing, liquidity, market risk, or credit risk support to the registrant, or engages in leasing, hedging, or research and development services with the registrant.

The following will address each of the above items pertaining to the Company.

As of January 31, 2014, we do not have any obligation under certain guarantees or contracts as defined above.

As of January 31, 2014, we do not have any retained or contingent interest in assets as defined above.

As of January 31, 2014, we do not hold derivative financial instruments.

Accounting for Derivative Instrument and Hedging Activities, as amended.

As of January 31, 2014, we did not participate in transactions that generate relationships with unconsolidated entities or financial partnerships, such as entities often referred to as structured finance or special purpose entities ("SPEs"), which would have been established for the purpose of facilitating off-balance sheet arrangements or other contractually narrow or limited purposes. As of January 31, 2014 and April 30, 2013, we were not involved in any unconsolidated SPE transactions.

Dividends

The Company has not declared or paid any cash dividend on its common stock and does not anticipate paying dividends for the foreseeable future.

ITEM 3. QUANTATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not Applicable

ITEM 4. CONTROLS AND PROCEDURES

Disclosures Controls and Procedures

We have adopted and maintained disclosure controls and procedures (as such term is defined in Rules 13a 15(e) and 15d-15(e) under the Securities Exchange Act of 1934, as amended (the "Exchange Act") that are designed to ensure that information required to be disclosed in our reports under the Exchange Act, is recorded, processed, summarized and reported within the time periods required under the SEC's rules and forms and that the information is gathered and communicated to our management, including our Chief Executive Officer (Principal Executive Officer) and Chief Financial Officer (Principal Financial Officer), as appropriate, to allow for timely decisions regarding required disclosure.

As required by SEC Rule 15d-15(b), our Chief Executive Officer carried out an evaluation under the supervision and with the participation of our management, of the effectiveness of the design and operation of our disclosure controls and procedures pursuant to Exchange Act Rule 15d-14 as of the end of the period covered by this report. Based on the foregoing evaluation, our Chief Executive Officer and our Chief Financial Officer have concluded that our disclosure controls and procedures are not effective in timely alerting them to material information required to be included in our periodic SEC filings and to ensure that information required to be disclosed in our periodic SEC filings is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, to allow timely decisions regarding required disclosure as a result of the deficiency in our internal control over financial reporting discussed below.

Management's assessment of the effectiveness of the small business issuer's internal control over financial reporting is as of the quarter ended January 31, 2014. We believe that internal control over financial reporting is not effective because of the small size of the business. We have not identified any, current material weaknesses considering the nature and extent of our current operations and any risks or errors in financial reporting under current operations.

There was no change in our internal control over financial reporting that occurred during the quarter ended January 31, 2014, that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

On March 15, 2013, Robert Doherty filed a Complaint for Damages against the Company and ROK Protective Systems, Inc., ROK Americans and Wintec Protective Services, LLC in the Superior Court of State of California for the County of Riverside. On May 18, 2013, the Court entered a Default Judgment against the Company.

Mr. Doherty served as the Chief Executive Officer of Wintec Protective Services, LLC ("Wintec") when it was a subsidiary of the Company. The Company entered into a Settlement and Mutual Release with Wintec in March 2012, which provided for the agreements entered into in 2011, whereby the Wintec was no longer a subsidiary of the Company.

Mr. Doherty has alleged, among other items, Breach of Contract and the Failure to pay wages owed to him under and Employment Agreement by and between himself and Wintec, LLC.

Mr. Doherty is seeking monetary damages of approximately $661,218 in connection with Employment Agreement. Further, Mr. Doherty is asking for the 500,000 shares of the Company's common stock, be repurchased by the Company.

Bob Doherty was employed by Wintec Protective Systems in which it is specifically agreed by Bob Doherty that Medina International Holdings or its Subsidiaries are not party to his employment agreement. Bob Doherty was not employed by Medina International Holdings or it Subsidiaries.

The Company has filed a motion to be removed from the lawsuit and intends to defend itself against the claims.

ITEM 2. CHANGES IN SECURITIES -

During the period of May 1, 2013 through January 31, 2014, the Company issued 200,000 shares to the independent members of its Board of Directors for services valued at $7,700.

Exemption From Registration Claimed

All of the above sales by the Company of its unregistered securities were made by the Company in reliance upon Section 4(2) of the Securities Act of 1933, as amended (the "1933 Act"). All of the individuals and/or entities that purchased the unregistered securities were primarily directors of the Company. All purchasers were provided access to all material information, which they requested, and all information necessary to verify such information and were afforded access to management of the Company in connection with their purchases. All purchasers of the unregistered securities acquired such securities for investment and not with a view toward distribution, acknowledging such intent to the Company. All certificates or agreements representing such securities that were issued contained restrictive legends, prohibiting further transfer of the certificates or agreements representing such securities, without such securities either being first registered or otherwise exempt from registration in any further resale or disposition.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES -

NONE

ITEM 4. MINE SAFETY DISCLOSURES.

NONE.

ITEM 5. OTHER INFORMATION -

NONE.

ITEM 6. EXHIBITS -

Exhibits. The following is a complete list of exhibits filed as part of this Form 10-Q. Exhibit numbers correspond to the numbers in the Exhibit Table of Item 601 of Regulation S-K.

Exhibit 31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act

Exhibit 31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act

Exhibit 32.1 Certification of Principal Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act

Exhibit 32.2 Certification of Principal Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act

101.INS	XBRL Instance Document (1)
101.SCH	XBRL Taxonomy Extension Schema Document (1)

101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document (1)
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document (1)
101.LAB	XBRL Taxonomy Extension Label Linkbase Document (1)
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document (1)

Pursuant to Rule 406T of Regulation S-T, this interactive data file is deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, and otherwise is not subject to liability under these sections.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MEDINA INTERNATIONAL HOLDINGS, INC.

(Registrant)

Dated: March 12, 2014

By: /s/ Daniel Medina
-- --
Daniel Medina,
President

Dated: March 12, 2014

By: /s/ Madhava Rao Mankal

Madhava Rao Mankal,
Chief Financial Officer
(Principal Accounting Officer)

Exhibit 31.1

CERTIFICATION OF PERIODIC REPORT

I, Daniel Medina, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Medina International Holdings, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the Company and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the Company's 4th quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of the Company's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: March 12, 2014

/s/ Daniel Medina
Daniel Medina, President
(Principal Executive Officer)

Exhibit 31.2

CERTIFICATION OF PERIODIC REPORT

I, Madhava Rao Mankal, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Medina International Holdings, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report;

4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the Company and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the Company's 4th quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and

5. I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the audit committee of the Company's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: March 12, 2014

/s/ Madhava Rao Mankal

Madhava Rao Mankal, Chief Financial Officer
(Principal Accounting Officer)

Exhibit 32.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the accompanying Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, I, Daniel Medina, Principal Executive Officer of Medina International Holdings, Inc., hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to my knowledge, that:

a) such Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
b) the information contained in such Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, fairly presents, in all material respects, the financial condition and results of operations of Medina International Holdings, Inc.

Date: March 12, 2014

/s/ Daniel Medina
Daniel Medina, President
(Principal Executive Officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

Exhibit 32.2

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the accompanying Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, I, Madhava Rao Mankal, Principal Financial Officer of Medina International Holdings, Inc., hereby certifies pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to my knowledge, that:

a) such Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
b) the information contained in such Quarterly Report on Form 10-Q of Medina International Holdings, Inc. for the quarter ended January 31, 2014, fairly presents, in all material respects, the financial condition and results of operations of Medina International Holdings, Inc.

Date: March 12, 2014

/s/ Madhava Rao Mankal
Madhava Rao Mankal, Chief Financial Officer
(Principal Accounting Officer)

This certification accompanies the Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.