MEDICAL INNOVATION HOLDINGS, INC.

FORM 10-Q
(Quarterly Report)

Filed 12/13/12 for the Period Ending 10/31/12

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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 October 31, 2012

[ ] 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)

1802 Pomona Rd., Corona, 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 (ss.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 October 31, 2012, there were 55,890,117 shares of the registrant's common stock issued and outstanding.

PART I - FINANCIAL INFORMATION

PART I. - FINANCIAL INFORMATION

MEDINA INTERNATIONAL HOLDINGS, INC. & SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

	October 31, 2012 (Unaudited)	April 30, 2011 (Audited)
ASSETS		
Current assets		
Cash	$ 209,626	$ -
Receivables	237,718	237,718
Reserve	(237,718)	(237,718)
Total receivables	-	-
Inventory	275,466	224,566
Total current assets	485,092	224,566
Property and equipment	780,655	753,332
Accumulated depreciation	(488,503)	(441,206)
Total property and equipment	292,152	312,126
Other assets		
Prepaid expenses	9,370	9,468
Total assets	$ 786,614	$ 546,160
LIABILITIES & SHAREHOLDERS' EQUITY (DEFICIT)		
Current liabilities		
Accounts payable	$ 636,222	$ 684,678
Accrued liabilities	47,261	458,947
Short term debt	125,166	132,614
Bank overdraft	-	192
Customer deposit	796,924	428,891
Stock committed to be issued	700	-
Notes payable	110,500	90,500
Related party payable	50,000	57,500
Related parties - short term	1,078,782	683,041
Total current liabilities	2,845,555	2,536,363
Shareholders' equity (deficit)		
Preferred stock 10,000,000 shares authorized Series A preferred stock, $0.01 par value, 50 shares authorized, 30 shares issued and outstanding as on October 31, 2012 and April 30, 2012	360,000	360,000
Series B preferred stock, $0.01 par value, 100 shares authorized, 20 shares issued and outstanding as on October 31, 2012 and April 30, 2012	20,000	20,000
Common stock, $0.0001 par value: 500,000,000 shares authorized 55,890,117 and 55,890,117 shares issued and outstanding as on October 31, 2012 and April 30, 2012	5,589	5,589
Additional paid-in capital	4,880,270	4,880,270
Accumulated deficit	(7,324,800)	(7,256,062)
Total Medina International holdings, Inc. shareholders' equity (deficit)	(2,058,941)	(1,990,203)
Total liabilities and shareholders' equity (deficit)	$ 786,614	$ 546,160

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

MEDINA INTERNATIONAL HOLDINGS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)

	For the three months ended October 31, 2012	For the three months ended October 31, 2011	For the six months ended October 31, 2012	For the six months ended October 31, 2011
Sales, net	$ 57,7$8	139,681	$ 700,51$	440,343
Cost of Goods Sold	52,262	112,608	500,050	293,404
Gross profit (loss)	5,496	27,073	200,463	146,939
General and administrative expenses	71,537	449,506	192,961	724,091
Selling and marketing expenses	6,378	23,447	47,707	49,645
Write-off of assets	-	-	-	219,600
Income (loss) from operations	(72,419)	(445,880)	(40,205)	(846,397)
Other income	-	-	-	-
Interest expense	(13,009)	(48,441)	(28,533)	(100,454)
Net other Income (loss)	(13,009)	(48,441)	(28,533)	(100,454)
Loss before income tax (expense) benefit	(85,428)	(494,321)	(68,738)	(946,851)
Income tax (expense) benefit	-	-	-	-
Net Income (Loss) from operations	$ (85,428)	$ (494,321)	$ (68,738)	$ (946,851)
Less Net (income) loss attributable to noncontrolling interest	$ -	$ 128,791	$ -	$ 128,791
Less Net (income) loss attributable to Medina International Holdings, Inc.		$ (365,530)		
Net loss per share:				
Basic	$ 0.00	$ (0.01)	$ 0.00	$ (0.02)
Diluted	$ 0.00	$ (0.01)	$ 0.00	$ (0.02)
Weighted average number of shares outstanding:				
Basic	55,890,117	55,818,598	55,890,117	51,208,323
Diluted	55,890,117	55,818,598	55,890,117	51,208,323

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

Medina International Holdings, Inc. and Subsidiaries
Consolidated Statements of Shareholders' Equity
For the Six Months Ended October 31, 2012
(Unaudited)

	Common Stock Shares	Common Stock Amount	Preferred Stock Series A Shares	Preferred Stock Series A Amount	Preferred Stock Series B Shares	Preferred Stock Series B Amount	Additional Paid-In Capital	Accumulated Deficit	Totals
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 income (loss)	-	-	-	-	-	-	-	(68,738)	(68,738)
Balance - October 31, 2012	55,890,117	5,589	30	360,000	20	20,000	4,880,270	$(7,324,800)	$(2,058,941)

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

MEDINA INTERNATIONAL HOLDINGS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the six months ended October 31, 2012	2011
Cash flows from operating activities:		
Net income (loss)	$ (68,738)	$ (946,851)
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
Depreciation expenses	47,297	63,920
Stock issued for acquiring 51% of Wintec	-	259,600
Interest on Convertible Notes	-	68,333
Stock issued for services	700	13,000
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	-	(14,837)
(Increase) decrease in other receivable	-	-
(Increase) decrease in inventory	(50,899)	67,205
Increase (Decrease) in accounts payable and accrued liabilities	(460,144)	253,317
Increase (Decrease) in customer deposits	368,033	77,656
(Increase) decrease in prepaid expenses	98	18,449
Total adjustments	(94,915)	806,643
Net cash (used) received in operating activities	(163,653)	(140,208)
Cash flow from investing activities:		
Purchase of property and equipment	(27,323)	(65,533)
Total cash flow used in investing activities	(27,323)	(65,533)
Cash flows from financing activities:		
Proceeds (Payments) from notes payable - related party	(7,500)	(1,378)
Proceeds (Payments) from note payable	20,000	90,000
Proceeds (Payments) on lines of credit & credit cards	(7,640)	(4,682)
Proceeds (Payments) from short-term borrowings Shareholders	395,742	20,192
Proceeds from sale of stock	-	150,000
Total cash flow provided (used) by financing activities	400,602	254,132
Net increase (decrease) in cash and cash equivalents	209,626	48,391
Cash and cash equivalents - beginning of period	-	17,353
Cash and cash equivalents - end of period	$ 209,626	$ 65,744
Supplemental disclosure of cash flow information:		
Interest Paid	$ 10,239	$ 5,212
Taxes Paid	$ -	$ -

Accrued payroll accounts of Mr. Daniel Medina and Madhava Rao Mankal amounting to $573,685 transferred from Accounts Payable to Short Term Borrowings accounts.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED OCTOBER 31, 2012
(Unaudited)

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, 2010 changed its name to Harbor Guard Boats, Inc.

The Company entered into an agreement with WinTec Protective Systems, Inc. on June 28, 2011 to acquire 51% of the equity of Wintec Protective Systems, Inc. in exchange for 3,000,000 common shares of the Company. This agreement was cancelled under the settlement agreement.

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, 2012. It is management's opinion that when the interim financial statements are read in conjunction with the April 30, 2012 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 October 31, 2012, the Company's current liabilities exceeded its current assets by $2,360,463. Also, the Company's operations generated $700,513 revenue during the six months ended October 31, 2012 and the Company's accumulated deficit at October 31, 2012 is $7,324,800.

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 October 31, 2012 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. At October 31, 2012 and April 30, 2012, the Company had $237,718 in its allowance for doubtful accounts.

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 six months ended October 31, 2012, 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 October 31, 2012 and April 30, 2012, inventory consisted of the following:

Item	October 31, 2012	April 30, 2012
Raw material and supplies	$ 0	$ 0
Work in progress	275,465	224,566
Finished goods	0	0
Total Inventory	$ 275,465	$ 224,566

NOTE 4. FIXED ASSETS

As of October 31, 2012 and April 30, 2012, Property and equipment consisted of the following:

Property and Equipment	October 31, 2012	April 30, 2012
Machinery and equipment, including molds & tools	$ 679,021	$ 668,474
Computers	13,535	13,535
Furniture and fixtures	2,537	2,537
Office equipment	4,540	3,286
Fire extinguisher	500	500
Intangible assets	80,522	65,000
Total property and equipment	780,655	753,332
Less: Accumulated Depreciation	(488,503)	(441,206)
Total Property and equipment	$ 292,152	$ 312,126

The Company has spent on Designs for new designs for 30' and 37' models and the Company is developing a 20' mold during the six months period ended October 31, 2012.

NOTE 5. PREPAID EXPENSES AND OTHER ASSETS

As of October 31, 2012 and April 30, 2012, prepaid expenses and other assets included operating expenses, vendor deposit and trade mark in the amount of $9,370 and $9,468, respectively.

NOTE 6. ACCRUED LIABILITIES

As of October 31, 2012 and April 30, 2012, accrued liabilities consisted of the following:

Accrued Liabilities	October 31, 2012	April 30, 2012
Interest - shareholder loan	$ 0	$ 70,372
Interest - related party	15,000	14,000
Interest - notes payable	9,894	7,179
Payroll and taxes	9,295	354,324
Warranty liabilities	13,072	13,072
Total Accrued liabilities	$ 47,261	$ 458,947

NOTE 7. SHORT-TERM DEBT

As of October 31, 2012 and April 30, 2012, short term debt consisted of the following:

Short-Term Debt	October 31, 2012	April 30, 2012
Line of credit - Financial Institution	$ 101,029	$ 94,932
Credit card	24,137	37,682
Total	$ 125,166	$ 132,614

As of October 31, 2012, 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% with monthly payments due. The outstanding balance as of October 31, 2012 was $94,886.

At October 31, 2012, Company owed $6,142. The Company originally borrowed $11,024.92 from Wells Fargo bank as equipment loan repayable over a period of 60 monthly installments of $212.

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 8. 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 9. RELATED PARTY TRANSACTIONS

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.

NOTE 10. CUSTOMER DEPOSIT

As of October 31, 2012 and April 30, 2012, customer deposit consisted of the following:

Customer Deposits	October 31, 2012	April 30, 2012
Deposit for commercial boats	$ 776,424	$ 408,391
Deposit for recreational boats	20,500	20,500
Total customer deposits	$ 796,924	$ 428,891

NOTE 11. NOTE PAYABLE

As of October 31, 2012 and April 30, 2012, notes payable consisted of the following:

Notes Payable	October 31, 2012	April 30, 2012
Notes payable - related party	$ 50,000	$ 57,500
Notes payable - other	110,500	90,500
Total notes payable	$ 160,500	$ 148,000

As of October 31, 2012, 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, which bears interest at 8% per annum. As of October 31, 2012, accrued Interest on this note was $15,000.

The convertible notes for $52,500 issued to Asher Enterprises, Inc. ("Asher") in June 24, 2011 are due and maturity date on the March 13, 2012 with interest of 8% per annum. These notes are convertible at the election of Asher 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 Asher 150% of the then outstanding principal and interest. The note agreements contain covenants requiring Asher'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 Asher 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 Asher. We have provided $35,000 as interest expense loss on the above transaction.

The convertible notes for $42,500 issued to Asher in August 1, 2011 are due and maturity date on the May 1, 2012 with interest of 8% per annum. These notes are convertible at the election of Asher 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 Asher 150% of the then outstanding principal and interest. The note agreements contain covenants requiring Asher'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 Asher 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 Asher. We have provided $28,333 as interest expense loss on the above transaction.

The above two notes in the amount of $52,500 and $42,500 have been transferred in the name of C. S. Seshadri upon payment on the above notes.

NOTE 12. SHAREHOLDERS' LOANS

As of October 31, 2012 and April 30, 2012, shareholders loans consisted of the following:

Shareholders' Loans	October 31, 2012	April 30, 2012
Daniel Medina, President & Director	$ 260,703	$ 360,629
Madhava Rao Mankal, Chief Financial Officer & Director	244,393	322,412
Accrued Payroll - Daniel Medina	291,769	0
Accrued Payroll - Madhava Rao Mankal	281,917	0
Total Shareholders' Loans	$ 1,078,782	$ 683,042

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

NOTE 13. STOCKHOLDERS' EQUITY

Common Stock

The Company has been authorized to issue, 500,000,000 shares of common stock with a par value of $0.0001. As of October 31, 2012 and April 30, 2012, the Company had 55,890,117 and 55,890,117 shares of its common stock issued and outstanding respectively.

Preferred Stock

The Company has been authorized to issue 10,000,000 shares of preferred stock with a par value of $.01, out of which 50 shares have been designated as convertible Series `A' preferred stock ("Series A"). The Series `A' has a stated value $12,000 per share, each one share of Series `A' is convertible into 1% of the outstanding common shares at the time of conversion, may be converted at any time, is redeemable by the Company in whole or in part at any time at a price equal to the greater of (a) $12,000 per share or (b) the market value of the common stock into which the Series `A' is convertible, has preferential liquidation rights to common stock subject to a 150% of invested capital cap, and has voting rights equal to common stock in an amount equal to the number of shares that Series `A' could be converted into common shares were issued or outstanding at October 31, 2012.

The Company has issued 30 shares of its Series `A' preferred stock to two of its executive officers, Messrs. Madhava Rao Mankal, CFO of the Company and Daniel Medina, President of the Company. Mr. Mankal and Mr. Medina each received 15 shares of Series `A' preferred stock, which was valued at $360,000 in total. No shares were issued during the three months ended October 31, 2012.

The Board of Directors of the Company authorized the creation of a new series of its Preferred Stock. On August 28, 2012, the Company amended its Articles of Incorporation to designate the Series C Convertible Preferred Stock. The Series C Convertible Preferred Stock ("Series C Preferred Stock") has 500 authorized shares. At the time of this filing no shares of the Series C Preferred Stock have been issued.

The holders of the Series C Preferred Stock have a voting right equal to that of the common stock holders in any matter that the common stock holders of the Company are able to vote upon. The Series C Preferred Stock is equal to such number of votes as shall be equal to the aggregate number of shares of common stock into which such holder's shares of Series C Stock are convertible immediately after the close of business on the record date determined for any vote.

The Series C Preferred Stock is convertible into shares of the Company's restricted common stock. The Series C Preferred Stock will convert at a rate of 1 share of Series C Preferred Stock for 62,500 shares of the Company's common stock.

The Company has evaluated it activities subsequent to the period ended October 31, 2012, through November 30, 2012 and found no reportable subsequent events.

NOTE 14. COMMITMENTS AND CONTINGENCIES

Rental Leases

The Company signed a 3 year lease for 11,900 square feet building in the city of Corona, in the state of California, effective April, 2010. The address for this location is 1802 Pomona Rd, Corona, CA 92880. This building is owned by unrelated parties. The lease expires on March 31, 2013, and calls for monthly payments initially of $2,600 per month plus costs, escalating over the term of the lease to $6,000 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.

The Settlement Agreement provides for a the Company and Harbor Guard Boats to pay the Mardikian Parties up to $250,000 starting January 1, 2012, as a contingency payment. The contingency payment is based on the Collective Sales of every 24', 26' and 28' boat manufactured per calendar year by HGB AND MIHI from Mardikian molds or any current or future sublicensed subsidiary or affiliate of HGB AND MIHI (together the "Selling Entities"). If the Selling Entities sell four (4) or fewer boats in a calendar year, then HGB AND MIHI shall not pay the Mardikian Parties any sum toward the Contingency Payment for the calendar year. If the Selling Entities sell five (5) or more boats in a calendar year, then HGB AND MIHI shall make payments toward the Contingency Payment upon the sale of the fifth boat and each boat thereafter per the following schedule of payments for each boat sold.

Pursuant to the Settlement Agreement, once the contingency payments made by the Company and Harbor Guard Boats total in the amount of $250,000 and the credit line has been paid in full, the Mardikian Parties will return to the Company 5,500,000 shares of the Company's common stock held by the Mardikian Parties.

NOTE 15. SUBSEQUENT EVENTS

None

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, 2012, 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.

The Company engages approximately six full time employees. Our President and Chief Financial Officer have been engaged on full time to work with Harbor Guard Boats, Inc.

The Board of Directors of the Company authorized the creation of a new series of its Preferred Stock. On August 28, 2012, the Company amended its Articles of Incorporation to designate the Series C Convertible Preferred Stock. The Series C Convertible Preferred Stock ("Series C Preferred Stock") has 500 authorized shares. At the time of this filing no shares of the Series C Preferred Stock have been issued.

The holders of the Series C Preferred Stock have a voting right equal to that of the common stock holders in any matter that the common stock holders of the Company are able to vote upon. The Series C Preferred Stock is equal to such number of votes as shall be equal to the aggregate number of shares of common stock into which such holder's shares of Series C Stock are convertible immediately after the close of business on the record date determined for any vote.

The Series C Preferred Stock is convertible into shares of the Company's restricted common stock. The Series C Preferred Stock will convert at a rate of 1 share of Series C Preferred Stock for 62,500 shares of the Company's common stock.

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 October 31, 2012 Compared to the Three Months Ended October 31, 2011

The Company recognized $57,758 in revenues during the three months ended October 31, 2012 as compared to $139,681 for the three months period ended October 31, 2011, resulting in a decrease in sales during the quarter of $81,923. We sold one newly introduced fiberglass pump out boat for the three months ended October 31, 2012 compared to one fiberglass boat during the three months ended October 31, 2011.

Our cost of goods sold for the three months ended October 31, 2012 was $52,262 compared to $112,608 during the three months ended October 31, 2011. The decrease in cost of goods sold of $60,346 or 53.58% was a result of decrease in corresponding sales activities.

During the three months ended October 31, 2012, we incurred general and administrative expenses of $71,537 compared to $449,506 during the three months ended October 31, 2011. The decrease in general and administrative expenses for the three months period ended October 31, 2012 of $377,969 or 84.08% was mainly due to the decrease of development expenditure of Wintec Protective Systems, Inc. and professional & legal expenses.

During the three months ended October 31, 2012, the Company incurred selling and marketing expenses of $6,376 compared to $23,447 during the three months ended October 31, 2011. The decrease of $17,071 or 72.80% in selling expenses was primarily due to the decrease in selling commissions of $17,504.

Interest expense decreased by $35,432 or 73.14% for the three month period ended October 31, 2012. The Company incurred $13,009 for the three month period ended October 31, 2012 compared to $48,441 for the three month period ended October 31, 2011. Decreases in interest expenses was mainly due to reduction in beneficial interest from additional borrowing.

During the three months ended October 31, 2012, the Company recognized a net loss of $85,428 compared to $494,321 during the three months ended October 31, 2011. Decrease in net loss of $408,893 was result of decrease in administration expenses, selling and marketing and interest expenses.

For the Six Months Ended October 31, 2012 Compared to the Six Months Ended October 31, 2011

The Company recognized $700,513 in revenue during the six months period ended October 31, 2012 as compared to $440,343 for the six months period ended October 31, 2011 resulting in an increase in sales during the period of $260,170. We sold three boats made of custom made aluminum and fiberglass, during the six months ended October 31, 2012 compared to three made out of fiberglass during the six months ended October 31, 2011.

Our cost of goods sold for the six months ended October 31, 2012 was $500,050 compared to $293,404 during the six months ended October 31, 2011. The increase in cost of goods sold of $206,646 or 41.32% was a result due to increase in corresponding sales activities.

During the six months ended October 31, 2012, we incurred general and administrative expenses of $192,960 compared to $724,091 during the six months ended October 31, 2011. The decrease in general and administrative expenses for the six months period ended October 31, 2012 of $531,131 or 73.35% was mainly due to mainly due to the decrease in development expenditure of Wintec Protective Systems, Inc. and Professional & Legal expenses.

During the six months ended October 31, 2012, the Company incurred selling and marketing expenses of $47,707 compared to $49,645 during the six months ended October 31, 2011. The increase of $1,938 or 3.90% was primarily due to the sales commission.

Interest expense decreased by $71,920 or 71.59% for the six month period ended October 31, 2011. The Company incurred $28,534 for the six month period ended October 31, 2012 compared to $100,454 for the six month period ended October 31, 2011. Decreases in interest expense is mainly due to decrease in beneficial interest from additional borrowing.

During the six months ended October 31, 2012, the Company recognized a net loss of $68,738 compared to $946,851 during the six months ended October 31, 2011. Decrease in net loss of $878,113 or 92.74% was a result of the $531,131 decrease in administration expenses and cost of acquisition of Wintec Protective Systems, Inc. of $219,600.

LIQUIDITY AND CAPITAL RESOURCES

As of October 31, 2012, the Company had $209,626 cash on hand, an inventory of $275,465 and net property and equipment of $292,152. The Company's total current liabilities were $2,845,555 as of October 31, 2012, which was represented mainly accounts payable of $636,221, accrued liabilities of $47,261, deposits from customers of $796,924, short-term debt of $125,166, notes payable of $110,500 and short-term borrowings from shareholders totaling $1,078,782. At October 31, 2012, the Company's current liabilities exceeded current assets by $2,360,463.

The Company used $163,653 in operating activities for the six months period ended October 31, 2012 compared to usage of $140,208 for six month period ended October 31, 2011.

The Company used $27,323 in investing activities for the six months period ended October 31, 2012 compared to $65,533 for six month period ended October 31, 2011.

During the six months period ended October 31, 2012, the Company provided $400,602 in financing activities includes loan in the amount of $20,000 from unrelated party and $395,742 from short-term borrowings from shareholder. The $395,742 includes accounts payable to shareholders. The Company made payments includes $7,640 towards the lines of credits and credit cards and $7,500 towards notes payable related parties held by the Company.

During the six months period ended October 31, 2011, the Company provided $254,132 in financing activities includes loan in the amount of $90,000 from unrelated party, proceeds from sale of restricted stock for $150,000 and $20,192 from short-term borrowings from shareholder. The Company made payments includes $4,682 towards the lines of credits and credit cards and $1,378 towards notes payable related parties held by the Company.

Loan from unrelated party during six months ended October 31, 2011 includes convertible notes for $52,500 issued to Asher Enterprises, Inc. ("Asher") in June 24, 2011 are due and maturity date on the March 13, 2012 with interest of 8% per annum. These notes are convertible at the election of Asher 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 Asher 150% of the then outstanding principal and interest. The note agreements contain covenants requiring Asher'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 Asher 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 Asher. We have provided $35,000 as interest expense loss on the above transaction.

The convertible notes for $42,500 issued to Asher in August 1, 2011 are due and maturity date on the May 1, 2012 with interest of 8% per annum. These notes are convertible at the election of Asher 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 Asher 150% of the then outstanding principal and interest. The note agreements contain covenants requiring Asher'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 Asher 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 Asher. We have provided $28,333 as interest expense loss on the above transaction.

The Company has an accumulated deficit, as of October 31, 2012, of $7,324,800 compared to $7,256,062 as of April 30, 2012.

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, 2012, 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 October 31, 2012, we do not have any obligation under certain guarantees or contracts as defined above.

As of October 31, 2012, we do not have any retained or contingent interest in assets as defined above.

As of October 31, 2012, we do not hold derivative financial instruments.

Accounting for Derivative Instrument and Hedging Activities, as amended.

As of October 31, 2012, 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 October 31, 2012 and April 30, 2012, 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 October 31, 2012. 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 October 31, 2012, 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

NONE

ITEM 2. CHANGES IN SECURITIES -

NONE

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)

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(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: December 12, 2012 *By: /s/ Daniel Medina*

Daniel Medina, President

Dated: December 12, 2012 *By: /s/ Madhava Rao Mankal*

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

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO EXCHANGE ACT RULES 13a-14(a) AND 15d-14(a)
(Section 302 of the Sarbanes Oxley Act of 2002)

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 registrant issuer as of, and for, the periods presented in this report;

4. As registrant's certifying officer 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)) for the registrant 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 registrant issuer, 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 registrant issuer'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 registrant issuer's internal control over financial reporting that occurred during the registrant issuer's most recent fiscal quarter (the registrant issuer's 4th quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant issuer's internal control over financial reporting; and

5. As the registrant issuer's certifying officer, I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant issuer's auditors and the audit committee of the registrant issuer'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 registrant issuer'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 registrant issuer's internal control over financial reporting.

Date: December 12, 2012

By:/s/ Daniel Medina

Daniel Medina
President and Chief Executive Officer

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO EXCHANGE ACT RULES 13a-14(a) AND 15d-14(a)
(Section 302 of the Sarbanes Oxley Act of 2002)

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 registrant issuer as of, and for, the periods presented in this report;

4. As registrant's certifying officer 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)) for the registrant 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 registrant issuer, 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 registrant issuer'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 registrant issuer's internal control over financial reporting that occurred during the registrant issuer's most recent fiscal quarter (the registrant issuer's 4th quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant issuer's internal control over financial reporting; and

5. As the registrant issuer's certifying officer, I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant issuer's auditors and the audit committee of the registrant issuer'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 registrant issuer'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 registrant issuer's internal control over financial reporting.

Date: December 12, 2012

By: /s/ Madhava Rao Mankal

Madhava Rao Mankal
Chief Financial Officer

EXHIBIT 32

CERTIFICATION 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 Quarterly Report of Medina International Holdings, Inc. (the "Company") on Form 10-Q for the period ending October 31, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"). I, Daniel Medina, President of the company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief.

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Daniel Medina

Daniel Medina, President

Date: December 12, 2012

EXHIBIT 32

CERTIFICATION 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 Quarterly Report of Medina International Holdings, Inc. (the "Company") on Form 10-Q for the period ending October 31, 2012 as filed with the Securities and Exchange Commission on the date hereof (the "Report"). I, Rao Mankal, Chief Financial Officer of the company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief.

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Rao Mankal

Rao Mankal, Chief Financial Officer

Date: December 12, 2012