MEDICAL INNOVATION HOLDINGS, INC.

FORM 10-Q
(Quarterly Report)

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Sector	Consumer Cyclicals
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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 July 31, 2013

[ ] 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 91761

(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 [X] 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 August 25, 2013, there were 56,090,117 shares of the registrant's common stock issued and outstanding.

PART I - FINANCIAL INFORMATION

PART I. – FINANCIAL INFORMATION

MEDINA INTERNATIONAL HOLDINGS, INC.
AND SUBSIDIARIES
Consolidated Balance Sheets

		July 31, 2013 (Un-Audited)		April 30, 2013 (Audited)
ASSETS				
Cash	$	21,780	$	2,635
Inventory		654,181		193,748
Other receivables		237,718		247,718
Reserve		(237,718)		(237,718)
Total other receivables		-		10,000
Total current assets		675,961		206,383
Fixed Assets:		811,535		768,957
Accumulated depreciation		(552,072)		(526,435)
Total property & equipment		259,463		242,522
Prepaid expenses & deposits		16,676		18,674
TOTAL ASSETS	**$**	**952,100**	**$**	**467,579**
LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)				
Accounts payable	$	619,404	$	656,903
Accrued liabilities		921,579		930,981
Short term debt		126,134		128,842
Bank overdraft		-		9,428
Customer Deposit		1,212,529		538,583
Stock committed to be issued		3,000		7,700
Notes payable		110,500		110,500
Related party payable		50,000		50,000
Related Parties - short-term borrowings from shareholders		430,724		442,121
Total current liabilities		3,473,870		2,875,058
Total Liabilties		3,473,870		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 July 31, 2013 and April 30, 2013		360,000		360,000
Series B preferred stock, $0.001 par value, 100 shares authorized, 20 shares issued and outstanding on July 31, 2013 and April 30, 2013		20,000		20,000
Common stock, $0.0001 par value, 500,000,000 shares authorized 56,090,117 and 55,890,117 shares issued and outstanding on July 31, 2013 and April 30, 2013		5,609		5,589
Additional paid-in capital		4,887,950		4,880,270
Accumulated deficit		(7,795,329)		(7,673,338)
Total stockholders' equity (deficit)		(2,521,770)		(2,407,479)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (DEFICIT)	**$**	**952,100**	**$**	**467,579**

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 July 31, 2013	2012
Sales, net	$ 57,288	$ 642,755
Cost of Goods Sold	67,077	447,628
Gross profit (loss)	(9,789)	195,127
General and administrative expenses	87,563	121,298
Selling and marketing expenses	1,043	41,237
Write-off of assets	-	-
Income (loss) from operations	(98,395)	32,592
Other income	-	-
Interest expense	(23,596)	(15,570)
Net other Income (loss)	(23,596)	(15,570)
Loss before income tax (expense) benefit	(121,991)	17,022
Income tax (expense) benefit	-	-
Net Gain (Loss) from operations	**$ (121,991)**	**$ 17,022**
Net loss per share:		
Basic	$ (0.00)	$ 0.00
Diluted	$ (0.00)	$ 0.00
Weighted average number of shares outstanding:		
Basic	55,951,655	55,890,117
Diluted	55,951,655	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 Three Months Ended July 31, 2013	For Three Months Ended July 31, 2012
Cash flows from operating activities:		
Net loss	$ (121,991)	$ 17,022
Adjustments to reconcile net loss to net cash used in operating activities:		
Stock subscription payable	3,000	500
Depreciation expenses	25,637	24,536
Write-off of fixed assets	0	-
Changes in operating assets and liabilities:		
Decrease (Increase) in accounts receivable		-
Decrease (Increase) in other receivable	10,000	-
Decrease (Increase) in inventory	(460,434)	124,926
Increase (decrease) in accounts payable	(37,498)	(62,992)
Increase (decrease) in accrued liabilities	(9,402)	3,445
Increase (decrease) in customer deposits	673,946	(68,421)
(Increase) decrease in prepaid expenses	1,998	-
Total adjustments	207,247	21,994
Net cash (used) received in operating activities	**85,256**	**39,016**
Cash flows from investing activities:		
Purchase of property and equipment	(42,578)	(11,857)
Net cash used in investing activities	**(42,578)**	**(11,857)**
Cash flows from financing activities:		
Bank overdraft	(9,428)	(192)
Proceeds/(Payments) from notes payable	-	20,000
Proceeds/(Payments) from related party note payable	-	(7,500)
Proceeds/(Payments) from related party note payable shareholders	(11,397)	(549)
Proceeds/(Payments) on lines of credit & credit cards	(2,708)	(7,349)
Proceeds from stock subscription		-
Net cash provided (used) by financing activities	**(23,533)**	**4,410**
Net increase (decrease) in cash and cash equivalents	**19,145**	**31,569**
Cash and cash equivalents - beginning of period	2,635	-
Cash and cash equivalents - end of period	**$ 21,780**	**$ 31,569**
Supplemental disclosure of cash flow information:		
Interest Paid	$ 4,956	$ 15,570
Taxes Paid	$ -	$ -
Supplemental schedule of noncash investing and financing activities:		
Stock issued for services	$ 7,700	$ 30,513

The accompanying notes are an integral part of these financial statements

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

	Common Stock		Preferred Stock Series A		Preferred Stock Series B		Additional Paid-In Capital	Accumulated Deficit	Totals
	Shares	Amount	Shares	Amount	Shares	Amount			
Balance - April 30, 2011	**51,110,497**	**$ 5,111**	**20**	**$ 240,000**		**$ -**	**$3,519,292**	**$ (6,009,376)**	**$(2,244,973)**
Stock issued to Directors	200,000	20	10	120,000	20	20,000	35,155		175,175
Shares issued for services	650,000	65					19,985		20,050
Shares issued for cash	1,000,000	100					149,900		150,000
Shares issued on conversion of debt	2,929,620	293					47,169		47,462
Beneficial Loan conversion Expense							95,000		95,000
Settlement of Lawsuit							1,013,769		1,013,769
Net loss								(1,246,686)	(1,246,686)
Balance - April 30, 2012	**55,890,117**	**$ 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)**	**$(2,407,479)**
Shares issued for payable	**200,000**	**20**					**7,680**		7,700
Net loss								**(121,991)**	(121,991)
Balance - July 31, 2013	**56,090,117**	**$ 5,609**	**30**	**$ 360,000**	**20**	**$ 20,000**	**$4,887,950**	**$ (7,795,329)**	**$(2,521,770)**

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 signed an agreement to acquire 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.

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, Medina Marine, Inc., 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 July 31, 2013, the Company's current liabilities exceeded its current assets by $2,797,910. Also, the Company's operations generated $57,288 revenue during the current period ended and the Company's accumulated deficit is $7,795,329.

Management has taken 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 July 31, 2013 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 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 three wholly owned subsidiaries, Harbor Guard Boats, Inc., 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 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 their 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. Equipment consisting of molds is 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 recreational and commercial 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 three months ended July 31, 2013, 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 July 31, 2013, inventory consisted of the following:

Inventory		Cost
Parts	$	0
Work-in-Progress		654,181
Finished Goods		0
Total Inventory	$	654,181

NOTE 4. Other Receivables

As of July 31, 2013, 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") with Medina International Holdings, Inc. ("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 statements of Wintec Protective Systems, Inc.

NOTE 5. FIXED ASSETS

As of July 31, 2013, fixed assets consisted of the following:

Property and Equipment		**Cost**
Machinery and equipment; including molds & tools	$	698,850
Computers		13,535
Furniture & fixture		3,610
Office equipments		4.540
Fire Extinguisher		500
Intangible Assets		90,500
Total Property and Equipment		811,535
Less accumulated depreciation		(552,072)
Fixed Assets, Net	$	259,463

NOTE 6. Prepaid Expenses

As of July 31, 2013 and July 31, 2012, prepaid expenses included operating expenses and a vendor deposit in the amount of $16,676 and $18,674, respectively.

NOTE 7. Accrued Liabilities

Our accrued liabilities as of July 31, 2013 were as follows:

		Amount
Interest – shareholders' loan		105,893
Interest – related party		7,000
Interest – note payable		34,040
Accrued payroll		748,412
Warranty liabilities		26,234
Total accrued liabilities	**$**	**921,579**

NOTE 8. SHORT-TERM DEBT

As of July 31, 2013, Short term debts consisted of the following:

Financial Institutions		
Citi bank	$	94,886
Wells Fargo bank		5,515
Credit Cards		25,733
Total Short Term debt	$	126,134

At July 31, 2013, the Company has a line of credit totaling $100,000, under which the Company may borrow on an unsecured basis since the year 2008 at an interest rate of 8.75.% with monthly payments due. The outstanding balance for this loan was $94,886.

The Company originally borrowed $11,025 from Wells Fargo bank as equipment loan repayable in monthly installments over a period of 60 monthly installments of $212. As on July 31, 2013 remaining balance is $5,515.

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. RELATED PARTY TRANSACTIONS

Deposit from customers at the end of quarter ended July 31, 2013 consists of the following:

Notes payable - related party	$	50,000

At July 31, 2013, 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.

NOTE 10. CUSTOMER DEPOSIT

Deposit from customers at the end of quarter ended July 31, 2013 consists of the following:

Deposit for commercial boats	$	1,192,029
Deposit for recreational boats		20,500
Total	$	1,212,529

NOTE 11. NOTE PAYABLE

Deposit from customers at the end of quarter ended July 31, 2013 consists of the following:

Notes payable – others		110,500
Total	$	110,500

At July 31, 2013, the Company had an unsecured convertible note payable with an unrelated party in the amount of $90,500, which bears at 8-22% interest and is currently due. The note is convertible at the holders' option (principal & interest) in full or part into common stock at 60% of the average of the three lowest market bid prices on the Company's common stock from the previous 10 days' quotes. The Company recognized a $95,000 beneficial conversion expense during the year ended April 30, 2013 with an offset to additional paid in capital.

NOTE 12. SHAREHOLDERS' LOANS

At July 31, 2013, Shareholders' loans consisted of the following:

Daniel Medina, President & Director	$	237,616
Madhava Rao Mankal, Chief Financial Officer & Director		193,108
Total	$	430,724

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

NOTE 13. STOCKHOLDERS' EQUITY

200,000 shares were issued during the quarter ended July 31, 2013 to two independent directors for services.

NOTE 14. COMMITMENTS AND CONTINGENCIES

Rental Leases

As of April 30, 2013, we did not own any properties. We moved our Company's activities, including all subsidiaries, from Corona, California to Ontario, California during on 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 $5,610.00 per month plus $495.00 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 an individual (the "Plaintiff") filed a Complaint for Damages against the Company and other parties in the Superior Court of State of California for the County of Riverside, alleging in general, breach of contract on the part of the Company for failure to fulfill the terms of an employment agreement. The Complaint seeks monetary damages at minimum of approximately $660,000, and repurchase by the Company of the Plaintiff's 500,000 common shares. A Request for Entry of Default was filed by the Plaintiff with the Court on May 8, 2013, effectively eliminating the Company's right to answer the Complaint unless the Request for Entry of Default is set aside. The Company has retained legal counsel on the matter, intends to move for a set aside of the Request for Entry of Default, to file a motion to be removed from the suit, and to vigorously defend itself against any claims.

NOTE 15 – SUBSEQUENT EVENTS

Completed and delivered a boat during the month of August 2013.

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., manufacture and sell recreational and commercial boats.

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

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

Results Of Operations For The Three-Month Period Ended July 31, 2013 Compared To The Same Period Ended July 31, 2012

The Company recognized $57,288 in revenues during the three months ended July 31, 2013 compared to $642,755 during the three months ended July 31, 2012. This resulted in decrease of sales over the prior period by $585,467 or 91.09%. We sold one fiberglass boat during the quarter ended July 31, 2013 compared to two aluminum boats during the quarter ended July 31, 2012.

During the three months ended July 31, 2013 general and administrative expenses decreased by $17,937 or 17.00% to $87,563 compared to $105,500 for the quarter ended July 31, 2012. The decrease is mainly due to professional and management salary. Selling and marketing expenses decreased by $40,194 or 97.47% to $1,043 for the quarter ended July 31, 2013 compared to $41,237 for the quarter ended July 31, 2012. The decrease is mainly due to decrease in sales commission for the quarter ended July 31, 2013 caused by the decrease in sales.

During the three months ended July 31, 2013 interest expense increased by $8,026 or 51.55% to $23,596 compared to $15,570 for the period ended July 31, 2012. This increase is due to interest expense on shareholders loan and on unrelated party note which has conversion feature.

During the three months ended July 31, 2013, the Company recognized a net loss of $121,991 compared to a net income of $17,022 for the quarter ended July 31, 2012. The increase in loss of $139,013 mainly due to the decrease in sales.

LIQUIDITY AND CAPITAL RESOURCES

At July 31, 2013, we had total current assets of $675,961, consisting of cash of $21,780 and $654,181 in inventory. At July 31, 2013, the Company had current liabilities of $3,473,871. At July 31, 2013, the Company has a working capital deficit of $2,797,910. The Company will need to raise capital through loans or private placements in order to carry out any operational plans.

During the three months ended July 31, 2013, the Company provided $85,256 from its operating activities. The Company used $42,576 for purchase of equipment. The Company used $23,533 through financing activities during the three months ended July 31, 2012.

During the three months ended July 31, 2012, the Company provided $39,016 from its operating activities. The Company used $11,857 for purchase of equipment. The Company used $4,602 through financing activities during the three months ended July 31, 2012.

At July 31, 2013, 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 an 8% interest repayable. Interest accrued to date $7,000.

At July 31, 2013, the Company had an unsecured convertible note payable with an unrelated party in the amount of $90,500, which bears at 8-22% interest and is currently due. The note is convertible at the holders' option (principal & interest) in full or part into common stock at 60% of the average of the three lowest market bid prices on the Company's common stock from the previous 10 days' quotes.

Going Concern

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.

Short Term.

On a short-term basis, we do not generate any revenue or 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.

ITEM 3. QUANTATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

Not Applicable

ITEM 4. CONTROLS AND PROCEDURES

Disclosures Controls and Procedures

We have adopted and maintain 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 has 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, 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 July 31, 2013. 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 fiscal quarter ended July 31, 2013, 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.

A Request for Entry of Default was filed by the Plaintiff with the Court on May 8, 2013, effectively eliminating the Company's right to answer the Complaint unless the Request for Entry of Default is set aside.

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.

The Company has retained legal counsel on the matter, intends to move for a set aside of the Request for Entry of Default, to file a motion to be removed from the suit, and to vigorously defend itself against any claims.

ITEM 2. CHANGES IN SECURITIES

During the period of May 1, 2013 through July 31, 2013, the Company issued 200,000 shares of its common stock (100,000 shares each) to two of independent director as compensation for services.

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 directors of the Company, and therefore known to the Company and its management, through pre-existing business relationships, as long standing business associates . 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. .

NOT APPLICABLE.

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: September 23, 2013	By: /s/ Daniel Medina Daniel Medina, President
Dated: September 23, 2013	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: September 23, 2013

/s/ Daniel Medina, President
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: September 23, 2013

/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 July 31, 2013, 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 July 31, 2013, 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 July 31, 2013, fairly presents, in all material respects, the financial condition and results of operations of Medina International Holdings, Inc.

Date: September 23, 2013

/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 July 31, 2013, 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 July 31, 2013, 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 July 31, 2013, fairly presents, in all material respects, the financial condition and results of operations of Medina International Holdings, Inc.

Date: September 23, 2013

/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.