



**QUARTERLY REPORT
ISSUER INFORMATION AND DISCLOSURE STATEMENT PURSUANT
TO
RULE 15c2-11**

SECURITIES EXCHANGE ACT OF 1934

El Maniel International, Inc.

DATED: December 31, 2011

CUSIP NUMBER: 283284107

ALL INFORMATION FURNISHED HEREIN HAS BEEN PREPARED FROM THE BOOKS AND RECORDS OF EL MANIEL INTERNATIONAL, INC. (“COMPANY”) IN ACCORDANCE WITH RULE 15c2-11 PROMULGATED UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED.

NO DEALER, SALESMAN OR ANY OTHER PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS NOT CONTAINED HEREIN IN CONNECTION WITH THE COMPANY. ANY REPRESENTATIONS NOT CONTAINED HEREIN MUST NOT BE RELIED UPON AS HAVING BEEN MADE OR AUTHORIZED BY THE COMPANY.

DELIVERY OF THIS INFORMATION DOES NOT IMPLY THAT THE INFORMATION CONTAINED HEREIN IS CORRECT AS OF ANY TIME SUBSEQUENT TO THE DATE OF THIS ISSUER INFORMATION AND DISCLOSURE STATEMENT

INFORMATION AND DISCLOSURE STATEMENT

All information in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 promulgated under the Securities Exchange Act of 1934, as amended. The enumerated items and captions contained herein correspond to the format as set forth in that rule.

PART A GENERAL COMPANY INFORMATION

Item 1: The Exact Name of the Issuer and its Predecessor (If Any)

The Company's name is El Maniel International, Inc.

The Address of its Principal Executive Offices

244 Fifth Avenue, Suite 1896, New York, NY 10001

Telephone: (212) 726-2179

Website: www.elmaniel.com

Investor Relations Contact: EMLL IR

Phone: (212) 726-2179

Mailing Address: 244 Fifth Avenue, Suite 1896, New York, NY 10001

e-mail: ir@elmaniel.com

SHARE STRUCTURE

Item 2: The Exact Title and Class of Securities Outstanding

The Company has one class of capital stock consisting of 5,000,000,000 shares of Common Stock. The Company's trading symbol is EMLL and CUSIP number is 283284107.

For the quarter ending December 31, 2011:

Common Authorized:	5,000,000,000
Common Outstanding:	4,836,661,000
Float:	3,535,936,000

Item 3: Quarterly Financial Statements

The financial statements for the company's fourth fiscal quarter ended December 31, 2011 are attached hereto and incorporated in this disclosure statement in attachment A.

Item 4: Management’s Discussion and Analysis of Financial Condition and Results of Operations

The Company plans to continue to expand its gold business domain in Ghana and Papua New Guinea including but not limited to operations and production from its existing gold mining claims and/or any other new mining claims as well as gold trading operations. No external funding will be in the requirements planning for the next twelve months as current operations will be self-sustaining and revenues are also expected to increase from planned activities in forthcoming financial periods.

The company plans to aggressively expand its resource base and gold trading capabilities including but not limited to resourcing from other neighboring countries of its operations as well as from other gold producing countries.

Item 5: Legal Proceedings

None

Item 6: Defaults Upon Senior Securities

None

Item 7: Other Information

None

Item 8: Exhibits

None

Item 9: Certification

I, Khoo Hsiang Hua, certify that:

1. I have reviewed this Issuer Information and Disclosure Statement of El Maniel International, Inc.
2. Based on my knowledge, this disclosure statement does not contain any untrue statements of material fact or omit to state a material fact necessary to make the statements made, in the light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations, cash flows of the issuer as of, and for, the periods presented in the disclosure statement.

Dated: December 31, 2011



Name: Khoo Hsiang Hua
Title: CEO/Chairman

Attachment A
December 31, 2011
Quarterly Report
Unaudited



El Maniel International Inc
Consolidated Financial Statements
For the Quarter Ended December 31, 2011

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Assets, Liabilities, and Stockholders' Equity
For the Quarter Ended
December 31, 2011
(Unaudited)

ASSETS

Mineral Properties	2,300,000
Property Plant and Equipment (Net)	154,429
Inventories	185,000
Cash	140
Total Assets	\$ 2,639,569

LIABILITIES & STOCKHOLDERS' EQUITY

<u>Current Liabilities</u>	
Accounts Payable	286,353
Notes Payable	33,815
Total Current Liabilities	320,168
<u>Long Term Debt</u>	
Notes Payable	1,046,000
Total Long Term Debt	1,046,000
Total Liabilities	1,366,168
Total Stockholders' Equity	1,273,401
Total Liabilities and Stockholders' Equity	\$ 2,639,569

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Revenue and Expenses
For the Quarter Ended
December 31, 2011
(Unaudited)

Net Revenue	<u>73,000</u>
Operating Expenses	
Legal & Consulting Fees	(43,000)
General and Administrative	(71,000)
Total Operating Expenses	<u>(114,000)</u>
Loss from Operations	(41,000)
Other income (Expense)	-
Income (Loss) before Income Taxes	<u>(41,000)</u>
Provision for Income Taxes	-
Net Income (Loss)	<u><u>(41,000)</u></u>

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Cash Flow
For the Quarter Ended
December 31, 2011
(Unaudited)

Cash Flows Used In Operating Activities	
Net Loss	(41,000)
Adjustments to reconcile net loss to net cash used in operations:	-
Net Cash Used In Operating Activities	(41,000)
Cash Flows From Investing Activities:	
Cash used in disposal of subsidiary	-
Net Cash Used In Investing Activities	-
Cash Flows From Financing Activities:	
Proceeds from notes payable to related parties	-
Repayments of notes payable to related parties	-
Contributions by stockholder	-
Line of Credit from Co- Max International Limited	21,565
Repayments of Notes payable	-
Net Cash Derived From Financing Activities	-
Net Increase/(Decrease) in Cash	(19,435)
Cash, Beginning of Period	19,575
Cash, End of Period	140

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Changes in Stockholders' Equity
For the Quarter Ended
December 31, 2011
(Unaudited)

Beginning Balance	<u>1,314,401</u>
Net increases to Stockholders' Equity	-
Net decreases to Stockholders' Equity	<u>(41,000)</u>
Ending Balance	1,273,401

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Notes to Consolidated Financial Statements
For the Quarter Ended
December 31, 2011
(Unaudited)

1. SIGNIFICANT ACCOUNTING POLICIES AND ORGANIZATION

(A) Organization

El Maniel International, Inc. (a development stage company), the "Company", "we", "us", "our", or "El Maniel", is a Nevada corporation formed on July 24, 2007. The Company is a publicly traded ventures and holdings company with a current focus on its projects in the gold business domain including but not limited to trading, prospecting, developing and expanding the economic potential of its mining claims located in Ghana of West Africa and Papua New Guinea of Australasia

(B) Basis of Presentation

The accompanying unaudited consolidated financial statements have been prepared based on management's representation. Accordingly, they do not include all the information necessary for a comprehensive presentation of financial position and results of operations.

It is management's opinion, however that all material adjustments (consisting of normal recurring adjustments) have been made which are necessary for a fair financial statements presentation. The unaudited financial statements for Quarter Ended December 31, 2011 should be read in conjunction with Year Ended September 30, 2011 financial statements and Management's Initial Company Information and Disclosure Statement, Management's Discussion and Analysis of Financial Conditions and Results of Operations therein.

Activities during the development stage include developing the business plan and raising capital.

(C) Principles of Consolidation

The accompanying consolidated financial statements include the accounts of El Maniel International, Inc, EMLL Mining Ltd, EMLL Energy Ltd, EMLL Dynamic Ltd and PNG Gold Resources Limited. All intercompany accounts have been eliminated in consolidation.

(D) Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles (GAAP), management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates.

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Notes to Consolidated Financial Statements
For the Quarter Ended
December 31, 2011
(Unaudited)

(E) Cash and Cash Equivalents

The Company considers all highly liquid temporary cash investments with an original maturity of three months or less to be cash equivalents.

2. REVENUE

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods sold in the normal course of business, net of discounts and sales related duties and taxes. Revenue from gold sales is recognized to the extent that it is probably that economic benefits will flow to the Company and the revenue can be reliably measured and when all significant risks and rewards of ownership are transferred to the customer, which is when the title has passed to customer.

3. INVENTORIES

Inventories are valued at the lower of production cost and net realizable value. Inventories include materials, supplies and work-in-process inventories which is also known as ore inventories. Production costs consists of direct production costs including mining, crushing, processing, site administration expenses, and other indirect costs incurred under normal operating capacity.

4. LEGAL & CONSULTING FEES

Legal & Consulting Fees consist of Legal, Investor Relations, Public Relations, and Financial Consulting Fees.

There are no pending legal proceedings against the issuer that will have a material effect on the issuer's business financial condition or overall operations.

5. COMMON STOCK

Authorized: 5,000,000,000 shares as of December 31, 2011

Issued and Outstanding: 4,836,661,000 shares as of December 31, 2011