

Annual Report for the Year Ended September 30, 2013



El Maniel International, Inc

(Exact Name of Issuer as Specified in its Charter)

Nevada
(State of Incorporation)

56-2672870
(I.R.S. Employer Identification No.)

244 Fifth Ave Ste #F268 New York NY 10001
(Address of Principal Executive Offices)

283284107
(CUSIP)

EMLL
(Trading Symbol)

El Maniel International, Inc and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Assets, Liabilities, and Stockholders' Equity
for the Year Ended September 30, 2013 (Unaudited)

	Year Ended September 30, 2013
	(\$)
<u>Assets</u>	
Mineral Properties	2,800,000
Property Plant and Equipment (Net)	124,429
Inventories	230,000
Cash and cash equivalents	16,988
Total Assets	3,171,417
<u>Liabilities & Stockholders' Equity</u>	
Accounts Payable	336,576
Notes Payable	50,000
Total Current Liabilities	386,576
<u>Long-term Debt</u>	
Notes Payable	1,150,484
Long-term Debt	1,150,484
Total Liabilities	1,537,060
Total Stockholder's Equity	1,634,357
Total Liabilities and Stockholders' Equity	3,171,417

El Maniel International, Inc and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Revenue and Expenses
for the Year Ended September 30, 2013 (Unaudited)

	Year Ended September 30, 2013
	(\$)
Net Revenue	295,500
<u>Operating Expenses</u>	
Legal and Consulting Fees	(78,000)
General and Administrative	(224,000)
Total Operating Expenses	(302,000)
Profit/(Loss) from Operation	(6,500)
Other income/(expenses)	-
Income/(Loss) before Income Taxes	(6,500)
Provision for Income Taxes	-
Net Income/(Loss)	(6,500)

El Maniel International, Inc and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Revenue and Expenses
for the Year Ended September 30, 2013 (Unaudited)

	Year Ended
	September 30, 2013
	(\$)
Cash Flow Used in Operating Activities	
Net Loss	(6,500)
Adjustments to reconcile net loss to net cash used in operations	-
Increase in Inventory	(30,000)
Increase in Accounts Payable	(21,550)
Net Cash Used in Operating Activities	(58,050)
Cash Flow Used in Investing Activities	
Cash used in disposal of subsidiary	-
Net cash used in Investing Activities	-
Cash Flow from Financing Activities	
Notes Payable	50,000
Repayments of Notes Payable	-
Net Cash derived from Financing Activities	50,000
Net Increase/(Decrease) in Cash	(8,050)
Cash, Beginning of Period	25,038
Cash, End of Period	16,988

El Maniel International, Inc and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Changes in Stockholders' Equity
for the Year Ended September 30, 2013 (Unaudited)

	Year Ended September 30, 2013
	<u>(\$)</u>
Beginning Balance	1,728,857
Net increases to Stockholders' Equity	-
Net decreases to Stockholders' Equity	(94,500)
Net Cash Used in Operating Activities	1,634,357

El Maniel International, Inc and Subsidiaries
(A Development Stage Company)
Notes to Consolidated Financial Statement
for the Year Ended September 30, 2013 (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 Year Ended September 30, 2013 should be read in conjunction with the financial statements for the Year Ended September 30, 2012 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.

(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 probable 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: 12,000,000,000 shares as of September 30, 2013

Issued and Outstanding: 10,486,661,000 shares as of September 30, 2013