

**Quarterly Report for the  
Three Months Ended  
March 31, 2014**



**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 Quarter Ended March 31, 2014 (Unaudited)**

	<b>March 31, 2014</b>
	(\$)
<b><u>Assets</u></b>	
Mineral Properties	2,800,000
Property Plant and Equipment (Net)	124,429
Inventories	230,000
Cash and cash equivalents	27,888
<b>Total Assets</b>	<b>3,182,317</b>
<b><u>Liabilities &amp; Stockholders' Equity</u></b>	
Accounts Payable	338,576
Notes Payable	70,000
Total Current Liabilities	<b>408,576</b>
<b><u>Long-term Debt</u></b>	
Notes Payable	1,150,484
<b>Long-term Debt</b>	<b>1,150,484</b>
<b>Total Liabilities</b>	<b>1,559,060</b>
<b>Total Stockholder's Equity</b>	<b>1,623,257</b>
<b>Total Liabilities and Stockholders' Equity</b>	<b>3,182,317</b>

**El Maniel International, Inc and Subsidiaries**  
(A Development Stage Company)  
**Consolidated Statement of Revenue and Expenses**  
**for the Three Months and Six Months Ended March 31, 2014 (Unaudited)**

	<b>Three Months Ended March 31, 2014</b>	<b>Six Months Ended March 31, 2014</b>
	(\$)	(\$)
Net Revenue	30,600	62,400
<u>Operating Expenses</u>		
Legal and Consulting Fees	(16,000)	(28,000)
General and Administrative	(22,500)	(45,500)
Total Operating Expenses	(38,500)	(73,500)
Profit/(Loss) from Operation	(7,900)	(11,100)
Other income/(expenses)	-	-
Income/(Loss) before Income Taxes	(7,900)	(11,100)
Provision for Income Taxes	-	-
<b>Net Income/(Loss)</b>	<b>(7,900)</b>	<b>(11,100)</b>

**El Maniel International, Inc and Subsidiaries**  
(A Development Stage Company)  
**Consolidated Statement of Revenue and Expenses**  
**for the Three Months and Six Months Ended March 31, 2014 (Unaudited)**

	<b>Three Months Ended March 31, 2014</b>	<b>Six Months Ended March 31, 2014</b>
	(\$)	(\$)
<b>Cash Flow Used in Operating Activities</b>		
Net Loss	(7,900)	(11,100)
Adjustments to reconcile net loss to net cash used in operations	-	-
Increase in Inventory	-	-
Increase in Accounts Payable	5,000	2,000
Net Cash Used in Operating Activities	(2,900)	(9,100)
<b>Cash Flow Used in Investing Activities</b>		
Cash used in disposal of subsidiary	-	-
Net cash used in Investing Activities	-	-
<b>Cash Flow from Financing Activities</b>		
Notes Payable	20,000	20,000
Repayments of Notes Payable	-	-
Net Cash derived from Financing Activities	20,000	20,000
<b>Net Increase/(Decrease) in Cash</b>	17,100	10,900
<b>Cash, Beginning of Period</b>	10,788	16,988
<b>Cash, End of Period</b>	27,888	27,888

**El Maniel International, Inc and Subsidiaries**  
(A Development Stage Company)  
**Consolidated Statement of Changes in Stockholders' Equity**  
**for the Three Months and Six Months Ended March 31, 2014 (Unaudited)**

	<b>Three Months Ended March 31, 2014</b>	<b>Six Months Ended March 31, 2014</b>
	(\$)	(\$)
<b>Beginning Balance</b>	<b>1,631,157</b>	<b>1,634,357</b>
Net increases to Stockholders' Equity	-	-
Net decreases to Stockholders' Equity	(7,900)	(11,100)
<b>Net Cash Used in Operating Activities</b>	<b>1,623,257</b>	<b>1,623,257</b>

**El Maniel International, Inc and Subsidiaries**  
(A Development Stage Company)  
**Notes to Consolidated Financial Statement**  
**for the Three Months Ended March 31, 2014 (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 March 31, 2014 should be read in conjunction with the financial statements for the Quarter Ended December 31, 2013, financial statements for the Year Ended September 30, 2013 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 March 31, 2013

Issued and Outstanding: 10,486,661,000 shares as of March 31, 2013