



2012 ANNUAL REPORT

As of September 30, 2012

El Maniel International, Inc.

CUSIP NUMBER: 283284107

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.

Item 2: **The address of the issuer's principal executive offices**

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

Telephone: (212)726-2179

Fax: (917)677-8747

Website: www.elmaniel.com

E-mail: info@elmaniel.com

Investor Relations Contact: EMLL IR

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

Telephone: (212)726-2179

Fax: (917) 677-8747

e-mail: ir@elmaniel.com

Item 3: **The jurisdiction(s) and date of the issuers' incorporation or organization**

The Company was organized under the laws of the State of Nevada on July 24, 2007.

Part B Share Structure

Item 4: **The exact title and class of securities outstanding**

The Company has one class of capital stock consisting of 12,000,000,000 shares of Common Stock. The Company's trading symbol is EMLL and CUSIP number is 283284107.

Item 5: **Par or stated value and description of the security**

The Common Stock has a par value of \$.001 and has a one share one vote right with no other rights.

There are no provisions in the articles of incorporation, articles of amendment, or by laws which would delay or prevent a change of control.

Item 6: **The number of shares or total amount of the securities outstanding for each class of securities authorized.**

As of the quarter ended September 30, 2012:

Common Stock Authorized: 12,000,000,000

Common Stock Outstanding: 10,486,661,000

Public Float: 4,535,661,000

Number of Shareholders of Record: 46

As of the fiscal year ended September 30, 2012:

Common Stock Authorized: 12,000,000,000

Common Stock Outstanding: 10,486,661,000

Public Float: 4,535,661,000

Number of Shareholders of Record: 46

As of the fiscal year ended September 30, 2011:

Common Stock Authorized: 5,000,000,000

Common Stock Outstanding: 4,836,936,000

Public Float: 2,835,936,000

Number of Shareholders of Record: 36

Part C Business Information

Item 7: The name and address of the transfer agent

Corporate Stock Transfer, Inc.
3200 Cherry Creek Drive South
Suite 430
Denver, CO 80209
Telephone: 303-282-4800

Our transfer agent is registered under the Exchange Act and is regulated by the Securities and Exchange Commission.

Item 8: The nature of the issuer's business

A. Business Development. El Maniel International, Inc. is a publicly traded ventures and holdings company with a current focus in the gold business domain including but not limited to trading, prospecting, developing and expanding the economic potential of world class mining claims located in Ghana, Mali and Papua New Guinea.

1. The form of organization of the issuer (e.g., corporation, partnership, limited liability company, etc.);

The organizational form of the issuer is a Corporation.

2. The year the issuer (or any predecessor) was organized

The issuer was organized in 2007.

3. The issuer's fiscal year end date

The issuers' fiscal year end date is September 30.

4. Whether the issuer has been in bankruptcy, receivership or any similar proceeding

The issuer has never been in bankruptcy, receivership or any similar proceeding.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets

On March 10, 2010, the Company repurchased 5,000,000 shares of common stock from a stockholder for 100% of the shares of El Maniel Cigar Company. The shares were valued at \$0.05 per share.

On March 10, 2010, a 71.34% stake in the Company was acquired by Co-Max International Ltd and the company ventured towards the gold business domain.

On April 30, 2010 the Company acquired EMLL Dynamic Ltd to embark into philatelic business investment.

On July 1, 2010 the Company acquired EMLL Mining Ltd, entering into the gold business domain including but not limited to trading, prospecting, developing and expanding the economic potential of world class mining claims located in Ghana.

On July 1, 2010 the Company acquired EMLL Energy Ltd, expanding its venture into the energy sector.

6. Any default of the terms of any note, loan, lease, or other indebtedness or financing arrangements requiring the issuers to make payments

There has not been any default of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments.

7. Any change of control

On March 10, 2010, a 71.34% stake in the Company was acquired by Co-Max International Ltd. On March 10, 2010 Khoo Hsiang Hua was appointed as the CEO and Director of the Company. Prior to that, Barbara Tejada was CEO from July 24, 2007 to March 10, 2010.

8. Any increase of 10% or more of the same class of outstanding equity securities?

On August 5, 2009, the Company's Board of Directors declared a fourteen-for-one stock split which was distributed on August 5, 2009 to shareholders of record. A total of 89,245,000 shares of common stock were issued.

On July 8, 2010, total authorized shares increased from 110,000,000 to 200,000,000.

On July 27, 2010, total authorized shares increased from 200,000,000 to 5,000,000,000.

On June 6, 2012, total authorized shares increased from 5,000,000,000 to 12,000,000,000.

9. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization

On April 12, 2011, the Company announced their plans to buy back up to 400,000,000 million shares of its issued and outstanding common stock as part of a Share Buy-Back Program. The action is effective immediately and will run for a period of, the earlier of, one year or until all of the shares have been purchased. The Company will utilize funds generated from bottom line profits to purchase the shares.

The Company has no anticipated stock splits, stock dividends, recapitalizations, mergers, acquisitions, spin-off's, or reorganizations.

10. Any delisting of the issuers securities by any securities exchange or deletion from the OTC Bulletin Board

On March 8, 2011, The Company filed SEC Form 15-12g "Certification and notice of termination of registration under section 12(g) of the Securities Exchange Act of 1934 or suspension of duty to file reports under sections 13 and 15(d) of the Securities Exchange Act of 1934". There has not been any delisting of the issuers securities by any securities exchange or deletion from the OTC Bulletin Board.

11. Any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal's parties, the nature and current status of the matter, and the amounts involved

There are no current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator.

B. Business of Issuer.

El Maniel International, Inc. is a publicly traded ventures and holdings company with a current focus in the gold domain including but not limited to trading, prospecting, developing and expanding the economic potential of world class mining claims located in Ghana and Papua New Guinea.

At this time we have 30 full time employees and our primary SIC code is 1000.

The Company is not and has never been a shell.

The legal name of the Corporation is El Maniel International, Inc., Inc. a Nevada Corporation, and is traded on the OTC Markets under stock ticker symbol "EMLL".

Item 9: The nature of the products and services offered

The company is currently prospecting, developing and expanding economic potential of its gold mining claims as well as developing its gold trading business in the African and Australasian region. Gold is historically characterized as one of the most sought after commodity in the precious metal industry.

A. Principal products or services, and their markets

The company's principal product is gold and the origins of our resources are currently from Ghana as well as Mali for supply to the South East Asian markets.

B. Distribution methods

The Company delivers its products to the buyer's designated gold refineries.

C. Status of any publicly announced new product or service

The Company is expanding its gold resources from Mali and also other countries in the African and Australasian region

D. Competitive business conditions, the issuer's competitive position in the industry, and methods of competition;

The company will encounter significant competition in connection with all aspects of its business operations where such competitive conditions may adversely affect the Company's revenue, profitability, and ability to expand.

In the gold trading business, competition will include other seasoned and established gold buyers as well as other producers who can compete with more attractive offers.

E. Sources and availability of raw materials and the names of principal suppliers

The Company will be subject to overwhelming demand for gold and the supply of this product is very scarce. There is no assurance for the suppliers of this product to renew our purchase contracts and the Company may not have enough new suppliers to support prevailing market demand.

F. Dependence on one or a few major customers

The Company will be subject to market demand under its gold trading business and there can be no assurance of customer loyalty. However, the product is historically one of the most sought after commodity in the precious metal industry and the demand for this product has been rising significantly.

- G. Patents, trademarks, licenses, franchises, concessions, royalty agreements, or labor contracts including their duration

Not Applicable

- H. The need for any government approval of principal products or services and the status of any requested government approvals.

The Company will be subject to the extensive regulation of its gold business operations in Ghana, Mali, Papua New Guinea and other jurisdiction where it operates. There can be no assurance that additional local, state or federal statutes or regulations in the countries which the Company operate will not be enacted or that existing laws and regulations. The company will always comply with all current governmental regulations and obtain all necessary approvals and clearances with regards to its gold business in the African and Australasian region.

Item 10: The nature and Extent of the Issuer's Facilities

The business is based out of a virtual office in New York, NY and operated from three other offices around the world including Sheung Wan in Hong Kong, Greater Accra in Ghana and Kuala Lumpur in Malaysia. Total office space is approximately 5,000 square feet. The Company pays \$6,000 per month for their office space and the term of the leases are 1 year, 3 years, 3 years, and 3 years respectively.

Part D Management Structure and Financial Information

Item 11: A. The name of the chief executive officer, members of the board of directors, as well as control persons

Khoo Hsiang Hua – Chief Executive Officer and Chairman of the Board of the Directors.

Mr. Khoo Hsiang Hua has been the Chief Executive Officer and President at El Maniel International, Inc. since March 2010 and serves as its Chief Financial Officer as well.

Mr. Khoo Hsiang Hua has held managerial and directorship positions within diverse industries for companies in Malaysia and Hong Kong in the fields of commodities trading, corporate finance and restructuring, mergers and acquisitions, internal audit, insolvency practice.

He has been a Director at El Maniel International, Inc. since March 2010.

Mr. Hua has an MBA in Finance from Charles Sturt University (Australia).

Khoo Hsiang Hua owns 5,950,000,000 shares of common stock of El Maniel International, Inc. (or 49.50% outstanding of El Maniel International, Inc.) Khoo Hsiang Hua's compensation is \$120,000 per year.

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

B. Legal/Disciplinary History.

None of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);
2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;
3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

There are no family relationships in the company and there have been no related party transactions.

Item 12: Financial information for the issuer's most recent fiscal year

The financial statements for the year ended September 30, 2012 are attached hereto and incorporated in this disclosure statement by reference.

Item 13: Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.

The financial statements for the period ended September 30, 2011 and September 30, 2010 are attached hereto and incorporated in this disclosure statement by reference.

Item 14: Beneficial Owners

There are no shareholders known to the Company who beneficially own more than five percent (5%) of any class of the Company's Common Stock, other than Khoo Hsiang Hua who owns 5,950,000,000 shares (or 49.50%) of the total outstanding Common stock. His mailing address is 244 Fifth Avenue, Suite 1896, New York, NY 10001.

Item 15: **The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure.**

Counsel – Chris Davies, Esq.
2234 N. Federal Highway Suite 300
Boca Raton, FL 33431
Telephone (561) 289-9780

Accountant – Pink Accounting
478 Albany Avenue
Brooklyn, NY 11203
Telephone (212) 994-9644

Investor Relations – EMLL IR
244 Fifth Avenue
Suite 1896
New York, NY 10001
(212)726-2179

Item 16: **Management’s Discussion and Analysis or Plan of Operation**

From 9/30/11 to 9/30/12 total assets increased \$580,463 or 22%. This increase is primarily attributable to increase in “Mineral Properties” from \$2,300,000 to \$2,800,000 as well as an increase in “inventories” from \$185,000 to \$260,000. Cash increased slightly from \$19,175 to \$25,038.

From 9/30/11 to 9/30/12 the Net Loss for the 3 months ended remained about the same, fluctuating slightly from \$15,000 for the quarter ended 9/30/11 to \$14,544.

The Registration of Joint Venture Tribute Mining Agreement between El Maniel International, Inc and Kwoe Resources Development Corporation on Mining Lease (ML) 153 by the Minister for Mining, Papua New Guinea on 22 March 2012 is exhibited under Exhibit A.

Item 17: **List of securities offerings and shares issued for services in the past two years**

None

Item 18: **Material Contracts**

The Company has no material contracts that will be required of or performed by them that are not in the normal course of business.

Item 19: **Articles of Incorporation and Bylaws**

The Articles of Incorporation and Bylaws will be uploaded separately on otcmarkets.com under the “Financials” section of El Maniel International, Inc.

Item 20: Purchase of Equity Securities by the Issuer and Affiliated Purchasers

Neither the Company nor any “Affiliated Purchasers” made any purchases of the Company’s equity securities.

Item 21: Issuers Certifications

I, Khoo Hsiang Hua, certify that:

1. I have reviewed this Annual Report of El Maniel International, Inc.
2. Based on my knowledge, this Annual 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 circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: November 30, 2012



Name: Khoo Hsiang Hua

Title: CEO/Chairman



El Maniel International Inc
Consolidated Financial Statements
For the Year Ended September 30, 2012

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Assets, Liabilities, and Stockholders' Equity
For the Year Ended
September 30, 2012
(Unaudited)

	<u>Year Ended</u> <u>September 30, 2012</u>
<u>ASSETS</u>	
Mineral Properties	2,800,000
Property Plant and Equipment (Net)	154,429
Inventories	260,000
Cash and cash equivalents	25,038
Total Assets	<u><u>\$3,239,467</u></u>
<u>LIABILITIES & STOCKHOLDERS' EQUITY</u>	
Accounts Payable	358,126
Notes Payable	154,484
Total Current Liabilities	<u><u>514,610</u></u>
<u>Long Term Debt</u>	
Notes Payable	996,000
Total Long Term Debt	<u><u>996,000</u></u>
Total Liabilities	<u><u>1,510,610</u></u>
Total Stockholders' Equity	<u><u>1,728,857</u></u>
Total Liabilities and Stockholders' Equity	<u><u>\$3,239,467</u></u>

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Revenue and Expenses
For the Year Ended
September 30, 2012
(Unaudited)

	Quarter Ended September 30, 2012	Year Ended September 30, 2012
Net Revenue	142,000	387,000
Operating Expenses		
Legal and Consulting Fees	(53,000)	(190,000)
General and administrative	(103,544)	(335,771)
Total Operating Expenses	(156,544)	(525,771)
Loss from Operations	(14,544)	(138,771)
Other income/(expense)	-	-
Income/(Loss) before Income Taxes	(14,544)	(138,771)
Provision for Income Taxes	-	-
Net Income/(Loss)	(14,544)	(138,771)

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Cash Flow
For the Year Ended
September 30, 2012
(Unaudited)

	Quarter Ended September 30, 2012	Year Ended September 30, 2012
Cash Flow Used In Operating Activities		
Net Loss	(14,544)	(138,771)
Adjustments to reconcile net loss to net cash used in operations	-	-
Increase in Inventory	(35,000)	(35,000)
Increase in Accounts Payable	35,000	35,000
Net Cash Used in Operating Activities	(14,544)	(138,771)
Cash Flow from Investing Activities:		
Cash used in disposal of subsidiary	-	-
Net Cash Used in Investing Activities	-	-
Cash Flow from Financing Activities:		
Line of credit from Co-Max International Ltd	11,509	194,234
Repayments of Notes Payable	-	(50,000)
Net Cash derived from Financing Activities	11,509	144,234
Net Increase/(Decrease) in Cash	(3,035)	5,463
Cash, Beginning of Period	28,073	19,575
Cash, End of Period	25,038	25,038

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Consolidated Statement of Changes in Stockholders' Equity
For the Year Ended
September 30, 2012
(Unaudited)

	Quarter Ended September 30, 2012	Year Ended September 30, 2012
Beginning Balance	1,743,401	1,314,401
Net increases to Stockholders' Equity	-	550,000
Net decreases to Stockholders' Equity	(14,544)	(135,544)
Net Cash Used in Operating Activities	1,728,857	1,728,857

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Notes to Consolidated Financial Statements
For the Year Ended
September 30, 2012
(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, 2012 and Quarter Ended September 2012 should be read in conjunction with Quarter Ended June 30, 2012 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.

(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.

El Maniel International, Inc. and Subsidiaries
(A Development Stage Company)
Notes to Consolidated Financial Statements
For the Year Ended
September 30, 2012
(Unaudited)

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, 2012

Issued and Outstanding: 10,486,661,000 shares as of September 30, 2012

Exhibit A

March 22, 2012

Registration of
Joint Venture Tribute Mining Agreement
between
El Maniel International, Inc
And
Kwoe Resources Development Corporation
on
Mining Lease (ML) 153
by the
Minister for Mining, Papua New Guinea



INDEPENDENT STATE OF PAPUA NEW GUINEA

MINING ACT 1992

MEMORIAL OF APPROVAL OF AN INSTRUMENT

I, Hon. Byron Chan, MP Minister for Mining, by virtue of the powers conferred by the *Mining Act 1992*, and all other powers me enabling hereby approve the **Joint Venture Tribute Mining Agreement** dated 27th December 2011, between **Kwoe Resources Development Corporation Limited** and **EI Maniel International Inc** pursuant to Section 119 of the said Act, over **Mining Leases (ML) 153**.

Dated at Port Moresby this 22 day of March 2012.


.....
Hon. Byron Chan, MP
Minister for Mining

To be completed by the Registrar upon approval by the Minister.

I, **STANLEY NEKITEL**, Registrar, by virtue of the powers conferred under the *Mining Act 1992* certify that I have this day registered this instrument against each of the tenements described in the instrument.


22/03/2012
(Registrar's signature)
(Date)
