UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

(Mark One)

[X] **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended March 31, 2015
or

[_] **TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from ____________________ to __________________________

Commission file number 333-193087

FOCUS UNIVERSAL INC.
(Exact name of registrant as specified in its charter)

Nevada	**46-3355876**
(State or other jurisdiction of Incorporation or organization)	(I.R.S. Employer Identification No.)
8275 S. Eastern Ave., Ste. 200-674, Las Vegas, Nevada	**89123**
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (702) 724-2646

Securities registered under Section 12(b) of the Exchange Act:

Title of each class	Name of each exchange on which registered
Common Stock $0.001 par value	None

Securities registered under Section 12(g) of the Exchange Act:

None
(Title of class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act Yes [ ] No [X]

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Act. [ ]

Note - Checking the box above will not relieve any registrant required to file reports pursuant to Section 13 or 15(d) of the Exchange Act from their obligations under those Sections.

Indicate by check mark whether the registrant (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such 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 Website, 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 if disclosure of delinquent filers in response to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendments to this From 10-K. [ ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See 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 Act).

Yes [ ] No [X]

As of July 27, 2015, the date immediately preceding the filing of this Annual Report, the aggregate market value of voting stock held by non-affiliates of the registrant, based on the closing price of the Over-The-Counter QB of $3.00 per share, at which the common equity was sold, was $1,830,000.

The number of shares outstanding of the registrant's common stock, $0.01 par value, outstanding as of July 28, 2015: 6,580,000.

DOCUMENTS INCORPORATED BY REFERENCE

Articles of Incorporation, Bylaws, Subscription Agreement, are incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013. Stock Purchase Agreement dated December 29, 2014 and the Consulting Agreement (MorePro Marketing, Inc.) is incorporated by reference to the 8-K filed on January 5, 2015 by the Company.

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FORWARD LOOKING STATEMENTS

This Annual Report contains forward-looking statements. Forward-looking statements are projections of events, revenues, income, future economic performance or management's plans and objectives for our future operations. In some cases, you can identify forward-looking statements by terminology such as "may", "should", "expects", "plans", "anticipates", "believes", "estimates", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors, including the risks in the section entitled "Risk Factors" and the risks set out below, any of which may cause our or our industry's actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements. These risks include, by way of example and not in limitation:

- the uncertainty of profitability based upon our history of losses;
- risks related to failure to obtain adequate financing on a timely basis and on acceptable terms to continue as going concern;
- risks related to our international operations and currency exchange fluctuations; and
- other risks and uncertainties related to our business plan and business strategy.

This list is not an exhaustive list of the factors that may affect any of our forward-looking statements. These and other factors should be considered carefully and readers should not place undue reliance on our forward-looking statements. Forward looking statements are made based on management's beliefs, estimates and opinions on the date the statements are made and we undertake no obligation to update forward-looking statements if these beliefs, estimates and opinions or other circumstances should change. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

Our financial statements are stated in United States dollars (US$) and are prepared in accordance with United States Generally Accepted Accounting Principles. All references to "common stock" refer to the common shares in our capital stock.

As used in this annual report, the terms "we", "us", "our", the "Company" and "Focus Universal" mean Focus Universal Inc. unless otherwise indicated.

PART I

Item 1. BUSINESS

Our Business

Focus Universal Inc. ("the Company", "we", "us" or "our") currently conducts business through its website www.focusuniversal.com, and is an online marketing, advertising and design provider. On December 29, 2014, Xu Tang and Desheng Wang, two non-affiliates, acquired over 90% of the Company. That same date, the current officers and directors, Ms. Tatyana Popova resigned as Chief Executive Officer and President of the Company and Ms. Elena Ignatenko resigned as Treasurer, Secretary, Chief Financial Officer, principal accounting officer, and principal financial officer of the Company. Upon such resignations, Desheng Wang was appointed as the Chief Executive Officer and Secretary of the Company, Xu Tang was appointed as the President of the Company, Yan Chen was appointed as the Senior Vice President, and Messrs. Wang, Tang, and Chen accepted such appointments.

We generate our revenue from providing services that include marketing, advertising and website design to small and medium sized businesses. To date, we have focused on providing one-off services, such as development of a fully functioning website or creation of a marketing strategy plan, to small business clients. Through the engagement of MorePro Marketing, Inc., we plan to expand our service offerings to include subscription-based service packages. We have leased a warehouse in Los Angeles County, California. It is anticipated that we will use the warehouse space to both relocate our headquarters to the Los Angeles area and to expand our existing operations and grow the Company. In order to find growth opportunities, we intend to engage management consultants to identify growth opportunity strategies through acquisition of existing internet marketing businesses or acquisitions of unrelated businesses whose business model depends on growth through successful internet marketing which will allow us to fully leverage our internet marketing campaigns. The Company has not yet engaged management consultants. If we do eventually acquire a company, or a company's assets (such as a client list from a search engine optimization firm) then we anticipate that we will be required to hire a substantial number of new employees in order to continue to develop and pursue our own business model, as well as new personnel to adequately staff any related businesses. It is possible that the management consultants will recommend we sublease part or all of the warehouse space, in which case we will aggressively look for sublease opportunities.

Our current services include:

Marketing

We offer a wide variety of online marketing service to meet our clients' needs. Our services include: email marketing; search engine optimization; network affiliate marketing; pay per click campaign management; content creation; conversion rate optimization and social media marketing.

Paid Search Advertising

Paid search advertising refers to search engine advertising such as Google AdWords, Yahoo! and Bing pay-per-click search programs. These sponsored search advertisements are targeted to match key search terms (called keywords) entered on search engines. We help our clients manage their search campaigns by:

- Selecting targeted keywords and monitoring their effectiveness.
- Creating relevant ad text that is likely to convert leads into new clients.
- Structuring and optimizing campaigns for better performance and maximum results.
- Providing monthly client reporting to communicate the strategies we've implemented and recommendations for future improvement.
- Developing and researching possible new avenues of online marketing to build the new client base.
- Conducting Audits to reduce spending on irrelevant keywords.
- Analyzing pay-per-click accounts through reviewing keyword match types, keyword and ad conversions, keyword siloing, ad copy and landing page synchronization, and budget and bid congruency.

Social and Viral Marketing Campaigns

We help companies create innovative and interactive online campaigns that build brand awareness.

Strategy

The foundation of an effective online strategy is based upon an intimate understanding of the offering, the business, and the company's online objectives. Our strategic consulting services involve in-depth work with our clients to develop a comprehensive plan of action to meet their marketing needs for a specific amount of time. We work with clients to set objectives for each marketing campaign and use analytics to monitor the campaign's effectiveness. Our marketing strategy planning services include: digital review; research and analysis, and campaign planning.

Social

We enable our customers to facilitate social media engagement with current and potential consumers. This involves utilizing the appeal of popular social networks such as Facebook, Twitter, and Pinterest. We generate content that is appropriate for social media use and is targeted to our clients' needs for audience engagement. This is used to increase company visibility and create social media interactions with their potential customers. These activities can also help improve our customers' search engine rankings. Our social services include: social and viral marketing campaign creation and management; social media consulting; custom channel design and review; content generation; cross channel promotions.

Website Design

We offer custom web design services for websites for traditional browser views, as well as sites optimized for mobile devices. Our custom design service includes the development of a unique website look and layout that is created specifically for our client. Our design team can assist with layout, as well as content creation and image sourcing. We also provide consulting services on website usability, where we help clients ensure that their website is effective and easy to use.

Video Production/Marketing

We will assist our clients with video production services and online video marketing services. These services will include a proprietary video creation technique which allows these videos to be searched, stored, and marketed on multiple platform dynamics for web and mobile and distributed to websites through affiliate sites for consumer viewing.

Patent, Trademark, License and Franchise Restrictions and Contractual Obligations and Concessions

We do not own, either legally or beneficially, any patents or trademarks.

Research and Development Activities

Other than time spent researching our proposed business we have not spent any funds on research and development activities to date. We do not currently plan to spend any funds on research and development activities in the future.

Compliance with Environmental Laws

We are not aware of any environmental laws that have been enacted, nor are we aware of any such laws being contemplated for the future, that impact issues specific to our business.

Employees

As of the date of this Annual Report we have three part-time employees, the Company's officers, our President Xu Tang, our Chief Executive Officer and Secretary Desheng Wang, and our Senior Vice President Yan Chen. Our officers and directors are responsible for planning, developing and operational duties, and will continue to do so throughout the early stages of our growth.

Reports to Securities Holders

We provide an annual report that includes audited financial information to our shareholders. We will make our financial information equally available to any interested parties or investors through compliance with the disclosure rules for a small business issuer under the Securities Exchange Act of 1934. We are subject to disclosure filing requirements including filing Form 10K annually and Form 10Q quarterly. In addition, we will file Form 8K and other proxy and information statements from time to time as required. We do not intend to voluntarily file the above reports in the event that our obligation to file such reports is suspended under the Exchange Act. The public may read and copy any materials that we file with the Securities and Exchange Commission, ("SEC"), at the SEC's Public Reference Room at 100 F Street NE, Washington, DC 20549.

The public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. The SEC maintains an Internet site (http://www.sec.gov) that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC.

Item 1A. RISK FACTORS

We face intense competition in our industry. If we are unable to compete successfully, our business will be seriously harmed.

The market for our marketing services is highly competitive and has low barriers to entry. Our competitors vary in size and in the variety of services they offer. Many of our current and potential competitors have longer operating histories, significantly greater financial, technical, marketing and other resources and an established client base. These competitors may be able to adapt more quickly to new or emerging social media marketing technologies and changes in customer requirements. They may also be able to devote greater resources to the promotion and sales of their services than we can, or may adopt more aggressive pricing policies. If we fail to compete successfully against our competitors, our revenue could decline and our business could be harmed.

We lack an operating history. There is no assurance our future operations will result in profitable revenues. If we cannot generate sufficient revenues to operate profitably, our business will fail.

We were incorporated on December 4, 2012, and as of March 31, 2015 have realized $36,050 in revenues, incurred $15,700 in cost of revenue and $127,545 in operating costs since inception (December 4, 2012). As of March 31, 2015, we had deficit accumulated during the development stage of $107,195. We have a limited operating history upon which an evaluation of our future success or failure can be made. Based upon current plans, we expect to continue generating revenues. However, our revenues may not be sufficient to cover our operating costs. We cannot guarantee that we will be successful in generating significant revenues in the future. Failure to achieve a sustainable sales level will cause us to go out of business.

Our auditors have issued a going concern opinion because there is substantial uncertainty that we will continue operations in which case you could lose your investment.

Our auditors have issued a going concern opinion. This means that there is substantial doubt that we can continue as an ongoing business for the next twelve months. The financial statements do not include any adjustments that might result from the uncertainty about our ability to continue in business. As such we may have to cease operations and you could lose your investment.

Our operating results could be impaired if we become subject to burdensome government regulation and legal uncertainties.

We are not currently subject to direct regulation by any domestic or foreign governmental agency, other than regulations applicable to businesses generally. However, due to the increasing popularity and use of the Internet, it is possible that a number of laws and regulations may be adopted with respect to the Internet, relating to user privacy, content and copyrights. The adoption of any additional laws or regulations may decrease the expansion of the Internet. A decline in the growth of the Internet could decrease demand for our services and increase our cost of doing business. Our business, financial condition and results of operations could be seriously harmed by any new legislation or regulation.

We depend on key personnel and third party consulting firm MorePro Marketing, Inc.

Our future success will depend in part on the continued service of key personnel, particularly, Desheng Wang our Chief Executive Officer, our President Xu Tang, and our Senior Vice President Yan Chen.

We have entered into a consulting agreement with a third party internet marketing consultant, MorePro Marketing, Inc. This contract is a six-month contract at which point either party can terminate with a thirty (30) day advance written notice. If any of our directors and officers will choose to leave the company, we will face significant difficulties in attracting potential candidates for replacement of our key personnel due to our limited financial resources and operating history. In addition, the loss of any key employees or the inability to attract or retain qualified personnel could delay our plan of operations and harm our ability to provide services to our current customers and harm the market's perception of us.

Some of our officers and directors live outside the United States, making it difficult for an investor to enforce liabilities in foreign jurisdictions.

We are a Nevada corporation and, as such, are subject to the jurisdiction of the State of Nevada and the United States courts for purposes of any lawsuit, action or proceeding by investors herein. An investor would have the ability to effect service of process in any action on the company within the United States. However, since Mr. Tang, an officer and director, resides outside the United States, substantially all or a portion of his assets are located outside the United States. As a result, it may not be possible for investors to:

- effect service of process within the United States against your non-U.S. resident officers or directors;
- enforce U.S. court judgments based upon the civil liability provisions of the U.S. federal securities laws against any of the above referenced foreign persons in the United States;
- enforce in foreign courts U.S. court judgments based on the civil liability provisions of the U.S. federal securities laws against the above foreign persons; and
- bring an original action in foreign courts to enforce liabilities based upon the U.S. federal securities laws against the above foreign persons.

The lack of public company experience of our management team could adversely impact our ability to comply with the reporting requirements of U.S. securities laws.

Mr. Tang, Mr. Wang and Mr. Chen lack public company experience, which could impair our ability to comply with legal and regulatory requirements such as those imposed by Sarbanes-Oxley Act of 2002. Our CEO and CFO have never been responsible for managing a publicly traded company. Such responsibilities include complying with federal securities laws and making required disclosures on a timely basis. Any such deficiencies, weaknesses or lack of compliance could have a materially adverse effect on our ability to comply with the reporting requirements of the Securities Exchange Act of 1934, as amended, which is necessary to maintain our public company status. If we were to fail to fulfill those obligations, our ability to continue as a U.S. public company would be in jeopardy in which event you could lose your entire investment in our company.

Our officers, directors, consultants and advisors are involved in other businesses and not obligated to commit their time and attention exclusively to our business and therefore they may encounter conflicts of interest with respect to the allocation of time and business opportunities between our operations and those of other businesses.

Our directors are currently involved in other businesses and not obligated to commit their time and attention exclusively to our business and, accordingly, they may encounter conflicts of interest in allocating their own time, or any business opportunities that they may encounter, between our operations and those of other businesses. Currently, Xu Tang, our President, and Chief Executive Officer Desheng Wang, and our Senior Vice President Yan Chen each commit between 5 and 30 hours per week of their time to our business in their capacities as officers and directors. Nevertheless, if the execution of our business plan demands more time than is currently committed by any of our officers, directors, consultants or advisors, they will be under no obligation to commit such additional time, and their failure to do so may adversely affect our ability to carry on our business and successfully execute our business plan.

Another example of a conflict of interest is so called “self-dealing" transactions. The concept is that the directors of Focus Universal are dealing with themselves, and may not reach an agreement that is fair to the company, e.g. their remuneration for serving as officers of the Company. If a conflict-of-interest transaction is negotiated and approved by the non-interested directors, in a manner that approximates arms-length negotiations, including the right of the non-interested directors to reject the transaction altogether, the transaction is accepted unless a shareholder proves in court that the transaction is not entirely fair to the company. The burden is on the shareholder to show lack of entire fairness. Otherwise, the transaction is considered invalid if challenged, unless the directors prove in court that the transaction is entirely fair to the company. The burden is on the directors to show entire fairness.

If, as a result of before mentioned conflicts, we are deprived of business opportunities or information, the execution of our business plan and our ability to effectively compete in the marketplace may be adversely affected. If we become aware of such conflict of interests we will take an immediate action to resolve it. Each conflict of interest will be handled by the company based on the nature of the conflict and the individual involved in it.

We do not have any actual or potential conflict of interests with our consultants or advisors.

We have concluded that our internal control over financial reporting was not effective as of March 31, 2015. A material weakness in our internal controls could have a material adverse effect on us.

Effective internal controls are necessary for us to provide reasonable assurance with respect to our financial reports and to effectively prevent fraud. If we cannot provide reasonable assurance with respect to our financial reports and effectively prevent fraud, our reputation and operating results could be harmed. Internal control over financial reporting may not prevent or detect misstatements because of its inherent limitations, including the possibility of human error, the circumvention or overriding of controls, or fraud. Further, the complexities of our quarter- and year-end closing processes increase the risk that a weakness in internal controls over financial reporting may go undetected. Therefore, even effective internal controls can provide only reasonable assurance with respect to the preparation and fair presentation of financial statements. In addition, projections of any evaluation of effectiveness of internal control over financial reporting to future periods are subject to the risk that the control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For a discussion of our internal control over financial reporting and a description of the identified material weakness, see “Management’s Report on Internal Control Over Financial Reporting” included in Item 9A of this Report. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company’s annual or interim financial statements will not be prevented or detected on a timely basis.

A material weakness in our internal control over financial reporting could adversely impact our ability to provide timely and accurate financial information. We plan to implement a number of remediation steps to address the material weakness as described in Item 9A of this Report. If we are unsuccessful in implementing or following our remediation plan, we may not be able to timely or accurately report our financial condition, results of operations or cash flows or maintain effective disclosure controls and procedures. If we are unable to report financial information timely and accurately or to maintain effective disclosure controls and procedures, we could be subject to, among other things, regulatory or enforcement actions by the SEC, any one of which could adversely affect our business prospects.

We currently have identified material deficiencies in our internal control over financial reporting that, if not corrected, could result in material misstatements of our financial statements.

In connection with the audit of our financial statements as of and for the year ended March 31, 2015, we identified material deficiencies in our internal control over financial reporting and a general understanding of U.S. GAAP. As such, there is a reasonable possibility that a misstatement of our financial statements will not be prevented or detected on a timely basis.

As we have thus far not needed to comply with Section 404 of the Sarbanes-Oxley Act, neither we nor our independent registered public accounting firm has performed an evaluation of our internal control over financial reporting in accordance with Section 404 of the Sarbanes-Oxley Act. In light of the deficiency, we believe that it is possible that certain control deficiencies may have been identified if such an evaluation had been performed.

We are working to remediate the material weaknesses. We have taken steps to enhance our internal control environment and plan to take additional steps to remediate the material weaknesses. Specifically:

- We have hired additional outside consultants and qualified personnel in our accounting department, and plan to add an additional experienced accountant. We will continue to evaluate the structure of the finance organization and add resources as needed;

- we are implementing additional internal reporting procedures, including those designed to add depth to our review processes and improve our segregation of duties;

- we are updating our systems so that we may collect the necessary information to enable us to more effectively monitor and comply with applicable filing requirements on a timely basis;

- we are in the process of documenting, assessing and testing our internal control over financial reporting as part of our efforts to comply with Section 404 of the Sarbanes-Oxley Act.

Although we plan to complete this remediation process as quickly as possible, we cannot at this time estimate how long it will take, and our efforts may not be successful in remediating this deficiency. In addition, we will incur additional costs in improving our internal control over financial reporting. If we are unable to successfully remediate these material weaknesses or if we identify additional material weaknesses, we may not detect errors on a timely basis. This could harm our operating results, cause us to fail to meet our SEC reporting obligations or OTC Markets listing requirements on a timely basis, adversely affect our reputation, cause our stock price to decline or result in inaccurate financial reporting or material misstatements in our annual or interim financial statements.

We do not have a majority of independent directors on our Board and the Company has not voluntarily implemented various corporate governance measures, in the absence of which stockholders may have more limited protections against interested director transactions, conflicts of interest and similar matters.

Federal legislation, including the Sarbanes-Oxley Act of 2002, has resulted in the adoption of various corporate governance measures designed to promote the integrity of the corporate management and the securities markets. Some of these measures have been adopted in response to legal requirements. Others have been adopted by companies in response to the requirements of national securities exchanges, such as the NYSE or the NASDAQ Stock Market, on which their securities are listed. Among the corporate governance measures that are required under the rules of national securities exchanges are those that address board of directors' independence, audit committee oversight, and the adoption of a code of ethics. We have not yet adopted any of these other corporate governance measures and since our securities are not yet listed on a national securities exchange, we are not required to do so. Our Board of Directors is comprised of three individuals, all of whom are also our executive officers. As a result, we do not have independent directors on our Board of Directors.

We have not adopted corporate governance measures such as an audit or other independent committee of our board of directors, as we presently do not have independent directors on our board. If we expand our board membership in future periods to include additional independent directors, we may seek to establish an audit and other committee of our board of directors. It is possible that if our Board of Directors included independent directors and if we were to adopt some or all of these corporate governance measures, stockholders would benefit from somewhat greater assurance that internal corporate decisions were being made by disinterested directors and that policies had been implemented to define responsible conduct. For example, at present in the absence of audit, nominating and compensation committees comprised of at least a majority of independent directors, decisions concerning matters such as compensation packages or employment contracts to our senior officers are made by a majority of directors who have an interest in the outcome of the matters being decided.

However, as a general rule, the board of directors, in making its decisions, determines first that the terms of such transaction are no less favorable to us that those that would be available to us with respect to such a transaction from unaffiliated third parties. The company executes the transaction between executive officers and the company once it was approved by the Board of Directors.

Prospective investors should bear in mind our current lack of corporate governance measures in formulating their investment decisions.

Because two of our Directors, who are also our sole promoters, own over 90% of our outstanding common stock they could make and control corporate decisions that may be disadvantageous to other minority shareholders.

Two of our Directors own over 90% of the outstanding shares of our common stock as of the date of this Offering. Accordingly, they have a significant influence in determining the outcome of all corporate transactions or other matters, including mergers, consolidations and the sale of all or substantially all of our assets. They also have the power to prevent or cause a change in control. The interests of our directors may differ from the interests of the other stockholders and thus result in corporate decisions that are disadvantageous to other shareholders.

Our executive officers and directors collectively have the power to control our management and operations, and have a significant majority in voting power on all matters submitted to the stockholders of the company.

Management currently beneficially own a majority of our outstanding common stock. Consequently, management has the ability to influence control of the operations of the Company and, acting together, will have the ability to influence or control substantially all matters submitted to stockholders for approval, including:

- Election of our board of directors;
- Removal of directors;
- Amendment to the Company's Articles of Incorporation or Bylaws; and
- Adoption of measures that could delay or prevent a change in control or impede a merger, takeover or other business combination.

These stockholders have complete control over our affairs. Accordingly, this concentration of ownership by itself may have the effect of impeding a merger, consolidation, takeover or other business consolidation, or discouraging a potential acquirer from making a tender offer for the Common Stock.

You could be diluted from our future issuance of capital stock and derivative securities.

As of July 28, 2015, we had 6,580,000 shares of common stock outstanding and no shares of preferred stock outstanding. We are authorized to issue up to 75,000,000 shares of common stock and no shares of preferred stock. To the extent of such authorization, our Board of Directors will have the ability, without seeking stockholder approval, to issue additional shares of common stock or preferred stock in the future for such consideration as the Board of Directors may consider sufficient. The issuance of additional common stock or preferred stock in the future may reduce your proportionate ownership and voting power.

None of the members of our Board of Directors are considered audit committee financial experts. If we fail to maintain an effective system of internal control over financial reporting, we may not be able to accurately report our financial results. As a result, current and potential shareholders could lose confidence in our financial reporting, which would harm our business and the trading price of our stock.

Members of our Board of Directors are inexperienced with U.S. GAAP and the related internal control procedures required of U.S. public companies. Management has determined that our internal audit function is also significantly deficient due to insufficient qualified resources to perform internal audit functions. Finally, we have not established an Audit Committee of our Board of Directors.

We are a development stage company with limited resources. Therefore, we cannot assure investors that we will be able to maintain effective internal controls over financial reporting based on criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in Internal Control-Integrated Framework. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis. For these reasons, we are considering the costs and benefits associated with improving and documenting our disclosure controls and procedures and internal controls and procedures, which includes (i) hiring additional personnel with sufficient U.S. GAAP experience and (ii) implementing ongoing training in U.S. GAAP requirements for our CFO and accounting and other finance personnel. If the result of these efforts are not successful, or if material weaknesses are identified in our internal control over financial reporting, our management will be unable to report favorably as to the effectiveness of our internal control over financial reporting and/or our disclosure controls and procedures, and we could be required to further implement expensive and time-consuming remedial measures and potentially lose investor confidence in the accuracy and completeness of our financial reports which could have an adverse effect on our stock price and potentially subject us to litigation.

The requirements of being a public company may strain our resources and distract our management.

We are required to comply with various regulatory and reporting requirements, including those required by the Securities and Exchange Commission. Complying with these reporting and other regulatory requirements is time-consuming and may result in increased costs to us and could have a negative effect on our business, results of operations and financial condition.

As a public company, we are subject to the reporting requirements of the Securities Exchange Act of 1934, as amended, or the Exchange Act, and requirements of the Sarbanes-Oxley Act of 2002, as amended, or SOX. These requirements may place a strain on our systems and resources. The Exchange Act requires that we file annual, quarterly and current reports with respect to our business and financial condition. The SOX requires that we maintain effective disclosure controls and procedures and internal controls over financial reporting. Compliance with these rules and regulations will increase our legal and financial compliance costs, make some activities more difficult, time-consuming or costly and increase demand on our systems and resources.

These activities may divert management's attention from other business concerns, which could have a material adverse effect on our business and results of operations.

In addition, changing laws, regulations and standards relating to corporate governance and public disclosure are creating uncertainty for public companies, increasing legal and financial compliance costs and making some activities more time consuming. These laws, regulations and standards are subject to varying interpretations, in many cases due to their lack of specificity, and, as a result, their application in practice may evolve over time as new guidance is provided by regulatory and governing bodies. This could result in continuing uncertainty regarding compliance matters and higher costs necessitated by ongoing revisions to disclosure and governance practices. We intend to invest resources to comply with evolving laws, regulations and standards, and this investment may result in increased general and administrative expenses and a diversion of management's time and attention from revenue-generating activities to compliance activities. If our efforts to comply with new laws, regulations and standards differ from the activities intended by regulatory or governing bodies due to ambiguities related to practice, regulatory authorities may initiate legal proceedings against us and our business may be harmed.

We also expect that being a public company and these new rules and regulations will make it more expensive for us to obtain director and officer liability insurance, and we may be required to accept reduced coverage or incur substantially higher costs to obtain coverage. These factors could also make it more difficult for us to attract and retain qualified members of our Board of Directors, particularly to serve on our audit committee and compensation committee, and qualified executive officers.

The Company is subject to the 15(d) reporting requirements under the Securities Exchange Act of 1934, which does not require a company to file all the same reports and information as fully reporting company.

Pursuant to Section 15(d), we are required to file periodic reports with the SEC, such as annual reports on Form 10-K, quarterly reports on Form 10-Q, and current reports on Form 8-K, once our registration statement is declared effective, including the annual report on Form 10-K for the fiscal year during which the registration statement is declared effective. That filing obligation will generally apply even if our reporting obligations have been suspended automatically under section 15(d) of the Exchange Act prior to the due date for the Form 10-K.

After that fiscal year and provided the Company has less than 300 shareholders, the Company is not required to file these reports. If the reports are not filed, the investors will have reduced visibility as to the Company and its financial condition. In addition, as a filer subject to Section 15(d) of the Exchange Act, the Company is not required to prepare proxy or information statements; our common stock will not be subject to the protection of the going private regulations; the company will be subject to only limited portions of the tender offer rules; our officers, directors, and more than ten (10%) percent shareholders are not required to file beneficial ownership reports about their holdings in our company; that these persons will not be subject to the short-swing profit recovery provisions of the Exchange Act; and that more than five percent (5%) holders of classes of your equity securities will not be required to report information about their ownership positions in the securities.

We will not be required to evaluate our internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act until the end of the second fiscal year reported upon in our second annual report on form 10-K.

The Sarbanes-Oxley Act of 2002 and the new rules subsequently implemented by the Securities and Exchange Commissions, the Financial Industry Regulatory Authority ("FINRA") and the Public Company Accounting Oversight Board have imposed various new requirements on public companies, including requiring changes in corporate governance practices.

We expect these rules and regulations to increase our legal and financial compliance costs and to make some activities more time-consuming and costly. These costs could affect profitability and our results of operations.

We are in the process of determining whether our existing internal controls over financial reporting systems are compliant with Section 404. We will not be required to conduct the evaluation of effectiveness of our internal controls until the end of the fiscal year reported upon in our second annual report on Form 10-K. In addition, because we are a smaller reporting company, we are not required to obtain the auditor attestation of management's evaluation of internal controls over financial reporting. If we obtain and disclose such reports we could continue doing so at our discretion so long as we remain a smaller reporting company.

This process of internal control evaluation and attestation may divert internal resources and will take a significant amount of time, effort and expense to complete. If it is determined that we are not in compliance with Section 404, we may be required to implement new internal control procedures and re-evaluate our financial reporting. If we are unable to implement these changes effectively or efficiently, it could harm our operations, financial reporting or financial results, which could adversely affect our ability to comply with our periodic reporting obligations under the Exchange Act.

There is a very limited public (trading) market for our common stock and; therefore, our investors may not be able to sell their shares.

Our common stock is listed on the over-the-counter exchange, and is thinly-traded. As a result, stockholders may be unable to liquidate their investments, or may encounter considerable delay in selling shares of our common stock. If an active trading market does develop, the market price of our common stock is likely to be highly volatile due to, among other things, the nature of our business and because we are a new public company with a limited operating history. Further, our shares are dominated by a few individual stockholders. The limited trading volume subjects the price of our common stock to manipulation by one or more stockholders and will significantly limit the number of shares that one can purchase or sell in a short period of time. The market price of our common stock may also fluctuate significantly in response to the following factors, most of which are beyond our control:

· variations in our quarterly and annual operating results;

· changes in general economic conditions;

· changes in technologies favored by consumers;

· price competition or pricing changes by us or our competitors; and

· the addition or loss of key managerial and collaborative personnel.

The equity markets have, on occasion, experienced significant price and volume fluctuations that have affected the market prices for many companies' securities and that have often been unrelated to the operating performance of these companies. Any such fluctuations may adversely affect the market price of our common stock, regardless of our actual operating performance. As a result, stockholders may be unable to sell their shares, or may be forced to sell them at a loss.

Our common stock has not been widely traded, and the price of our common stock may fluctuate substantially.

To date, there has been a limited public market for shares of our common stock, with limited trading. An active public trading market may not develop or, if developed, may not be sustained. The current market price of our common stock and any possible subsequent listing on another larger securities exchange, if and when we are successful in doing so, will be affected by a number of factors, including those discussed above.

Future sales of our common stock by existing stockholders could cause our stock price to decline.

If our existing stockholders sell substantial amounts of our common stock in the public market, then the market price of our common stock could decrease significantly. The perception in the public market that our stockholders might sell shares of common stock also could depress the market price of our common stock. There are approximately 6,580,000 shares of our common stock outstanding, of which approximately 610,000 shares are currently freely tradable. We may in the future issue and register additional shares of our common stock that might be freely transferable at the time of such transaction.

A decline in the price of shares of our common stock might impede our ability to raise capital through the issuance of additional shares of our common stock or other equity securities.

We do not intend to pay dividends and there will be less ways in which you can make a gain on any investment in Focus Universal Inc.

We have never paid any cash dividends and currently do not intend to pay any dividends for the foreseeable future. To the extent that we require additional funding currently not provided for in our financing plan, our funding sources may likely prohibit the payment of a dividend. Because we do not intend to declare dividends, any gain on an investment in Focus Universal Inc. will need to come through appreciation of the stock's price.

If our common stock is accepted for quotation on the OTC Bulletin Board, the application of the "Penny Stock" rules could adversely affect the market price of our common shares and increase your transaction costs to sell those shares. The Securities and Exchange Commission has adopted Rule 3A51-1, which establishes the definition of a "Penny Stock," for the purposes relevant to us, as any equity security that has market price of less than $5.00 per share or within an exercise price of less than $5.00 per share, subject to certain exceptions. For any transaction involving a penny stock, unless exempt, Rule 15G-9 require:

- that a broker or dealer approve a person's account for transactions in penny stocks; and
- the broker or dealer receive from the investor a written agreement to the transaction, setting forth the identity and quantity of the penny stock to be purchased.

In order to approve a person's account for transactions in penny stocks, the broker or dealer must:

- obtain financial information and investment experience objectives of the person; and
- make a reasonable determination that the transactions in penny stocks are suitable for that person and the person has sufficient knowledge and experience in financial matters to be capable of evaluating the risks of transactions in penny stocks.

The broker or dealer must also deliver, prior to any transaction in a penny stock, a disclosure schedule prescribed by the SEC relating to the penny stock market, which, in highlight form:

- sets forth the basis on which the broker or dealer made the suitability determination; and
- that the broker or dealer received a signed, written agreement from the investor prior to the transaction.

Generally, brokers may be less willing to execute transactions in securities subject to the "penny stock" rules. This may make it more difficult for investors to dispose of our common stock and cause a decline in the market value of our stock.

You may face significant restrictions on the resale of your shares due to state "blue sky" laws.

Each state has its own securities laws, often called "blue sky" laws, which (1) limit sales of securities to a state's residents unless the securities are registered in that state or qualify for an exemption from registration, and (2) govern the reporting requirements for broker-dealers doing business directly or indirectly in the state. Before a security is sold in a state, there must be a registration in place to cover the transaction, or it must be exempt from registration. The applicable broker-dealer must also be registered in that state.

We do not know whether our securities will be registered or exempt from registration under the laws of any state. A determination regarding registration will be made by those broker-dealers, if any, who agree to serve as market makers for our common stock. There may be significant state blue sky law restrictions on the ability of investors to sell, and on purchasers to buy, our securities. You should therefore consider the resale market for our common stock to be limited, as you may be unable to resell your shares without the significant expense of state registration or qualification.

Focus Universal is an "emerging growth company" under the Jumpstart Our Business Startups Act. We cannot be certain if the reduced reporting requirements applicable to emerging growth companies will make our shares of common stock less attractive to investors.

Focus Universal is and will remain an "emerging growth company" until the earliest to occur of (a) the last day of the fiscal year during which its total annual revenues equal or exceed $1 billion (subject to adjustment for inflation), (b) the last day of the fiscal year following the fifth anniversary of its initial public offering, (c) the date on which Focus Universal has, during the previous three-year period, issued more than $1 billion in non-convertible debt securities, or (d) the date on which Focus Universal is deemed a "large accelerated filer" (with at least $700 million in public float) under the Securities and Exchange Act of 1934 (the "EXCHANGE ACT").

For so long as Focus Universal remains an "emerging growth company" as defined in the JOBS Act, it may take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not "emerging growth companies" as described in further detail in the risk factors below. Focus Universal cannot predict if investors will find its shares of common stock less attractive because Focus Universal will rely on some or all of these exemptions. If some investors find Focus Universal's shares of common stock less attractive as a result, there may be a less active trading market for its shares of common stock and its stock price may be more volatile.

If Focus Universal avails itself of certain exemptions from various reporting requirements, its reduced disclosure may make it more difficult for investors and securities analysts to evaluate Focus Universal and may result in less investor confidence.

The recently enacted JOBS Act is intended to reduce the regulatory burden on "emerging growth companies". Focus Universal meets the definition of an "emerging growth company" and so long as it qualifies as an "emerging growth company," it will not be required to:

- have an auditor report on our internal controls over financial reporting pursuant to Section 404(b) of the Sarbanes-Oxley Act;
- comply with any requirement that may be adopted by the Public Company Accounting Oversight Board regarding mandatory audit firm rotation or a supplement to the auditor's report providing additional information about the audit and the financial statements (i.e., an auditor discussion and analysis);
- submit certain executive compensation matters to shareholder advisory votes, such as "say-on-pay" and "say-on-frequency;" and
- disclose certain executive compensation related items such as the correlation between executive compensation and performance and comparisons of the CEO's compensation to median employee compensation.

In addition, Section 107 of the JOBS Act also provides that an "emerging growth company" can take advantage of the extended transition period provided in Section 7(a)(2)(B) of the Securities Act for complying with new or revised accounting standards. In other words, an "emerging growth company" can delay the adoption of certain accounting standards until those standards would otherwise apply to private companies. However, Focus Universal is choosing to "opt out" of such extended transition period, and as a result, Focus Universal will comply with new or revised accounting standards on the relevant dates on which adoption of such standards is required for non-emerging growth companies. Section 107 of the JOBS Act provides that its decision to opt out of the extended transition period for complying with new or revised accounting standards is irrevocable.

Notwithstanding the above, we are also currently a "smaller reporting company", meaning that we are not an investment company, an asset-backed issuer, or a majority-owned subsidiary of a parent company that is not a smaller reporting company and have a public float of less than $75 million and annual revenues of less than $50 million during the most recently completed fiscal year.

In the event that we are still considered a "smaller reporting company", at such time are we cease being an "emerging growth company", we will be required to provide additional disclosure in our SEC filings. However, similar to "emerging growth companies", "smaller reporting companies" are able to provide simplified executive compensation disclosures in their filings; are exempt from the provisions of Section 404(b) of the Sarbanes-Oxley Act requiring that independent registered public accounting firms provide an attestation report on the effectiveness of internal control over financial reporting; are not required to conduct say-on-pay and frequency votes until annual meetings occurring on or after January 21, 2013; and have certain other decreased disclosure obligations in their SEC filings, including, among other things, only being required to provide two years of audited financial statements in annual reports. Decreased disclosures in our SEC filings due to our status as an "emerging growth company" or "smaller reporting company" may make it harder for investors to analyze the Company's results of operations and financial prospects.

Item 2. PROPERTIES

We pay $129 per month in rent on a monthly basis for our office suite.

We have also entered into a two-year Lease Agreement in a multi-tenant warehouse facility in Los Angeles County whereby we pay $7,699 per month starting on April 20, 2015 to April 30, 2017. On May 1, 2016 the monthly lease payment will increase to $7,930 per month.

Item 3. LEGAL PROCEEDINGS

We are not currently a party to any legal proceedings, and we are not aware of any pending or potential legal actions.

Item 4. MINE SAFETY DISCLOSURES

Not applicable to our Company.

PART II

Item 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES.

Market Information

On September 23, 2014, our common stock was verified for trading on OTCQB under the trading symbol FCUV. Prior to that time, there was no public market for our stock. The following table sets forth for the indicated periods the high and low intra-day sales price per share for our common stock on the OTCQB for the third and fourth quarter of 2014 and for the first quarter of 2015.

	2014	
	High	Low
2013: Third Quarter	$0.01	$0.01
2014: Fourth Quarter	$0.05	$0.01
2015: First Quarter	$2.00	$0.05

Holders.

As of July 28, 2015, there were 33 record holders (including our two directors) of 6,580,000 shares of the Company's common stock.

Dividends.

The Company has not paid any cash dividends to date and does not anticipate or contemplate paying dividends in the foreseeable future. It is the present intention of management to utilize all available funds for the development of the Company's business.

Securities Authorized for Issuance Under Equity Compensation Plans

None.

Recent sales of unregistered securities.

On September 30, 2013 we completed an offering of 4,000,000 shares of our common stock at a price of $0.001 per share to our former Directors Tatyana Popova (2,000,000), and Elena Ignatenko (2,000,000). The total amount received from this Offering was $4,000. We completed this offering pursuant to Regulation S of the Securities Act.

The offer and sale of all shares of our common stock listed above were affected in reliance on the exemptions for sales of securities not involving a public offering, as set forth in Regulation S promulgated under the Securities Act.

The investor acknowledged the following: subscriber is not a United States Person, nor is the subscriber acquiring the shares directly or indirectly for the account or benefit of a United States Person. None of the funds used by the subscriber to purchase the units have been obtained from United States Persons. For purposes of the Subscription Agreement, "United States Person" within the meaning of U.S. tax laws, means a citizen or resident of the United States, any former U.S. citizen subject to Section 877 of the Internal Revenue Code, any corporation, or partnership organized or existing under the laws of the United States of America or any state, jurisdiction, territory or possession thereof and any estate or trust the income of which is subject to U.S. federal income tax irrespective of its source, and within the meaning of U.S. securities laws, as defined in Rule 902(o) of Regulation S, means: (i) any natural person resident in the United States; (ii) any partnership or corporation organized or incorporated under the laws of the United States; (iii) any estate of which any executor or administrator is a U.S. person; (iv) any trust of which any trustee is a U.S. person; (v) any agency or branch of a foreign entity located in the United States; (vi) any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a U.S. person; (vii) any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organized, incorporated, or (if an individual) resident in the United States; and (viii) any partnership or corporation if organized under the laws of any foreign jurisdiction, and formed by a U.S. person principally for the purpose of investing in securities not registered under the Securities Act, unless it is organized or incorporated, and owned, by accredited investors (as defined in Rule 501(a)) who are not natural persons, estates or trusts. Since that time we have had no sales of unregistered securities.

Issuer Purchases of Equity Securities

We did not repurchase any of our equity securities during the years ended March 31, 2015, 2014 or the period from December 4, 2012 (inception) to March 31, 2013.

Item 6. SELECTED FINANCIAL DATA

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

Item 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion should be read in conjunction with our audited 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 our behalf. We disclaim any obligation to update forward-looking statements.

Results of Operations

For the year ended March 31, 2015 compared to the year from March 31, 2014

Revenue, cost of sales and gross profit

Our gross revenues from online marketing and consulting services for the years ended March 31, 2015 and, 2014 were $20,150 and $15,900, respectively. Our cost of revenues for the years ended March 31, 2015 and 2014 were $10,700 and $5,000, respectively resulting in a gross profit of $9,450 for the year ended March 31, 2015 and $10,900 for the year ended March 31, 2014.

All of our revenues are derived from custom web design, development of online and social media strategy, advertising campaign planning and social media consulting.

All the work representing our cost of revenue, except web development, was performed by our former officers and directors until the first quarter of 2015 at which point the work was performed by our third party consulting firm MorePro Marketing, Inc. An independent third party contractor performed the web development. As a consequence of this use of MorePro Marketing, Inc. during the year ended March 31, 2015, our gross margin fell from 69% during the year ended March 31, 2014 to 47% during the year ended March 31, 2015.

Operating Expenses

The major components of our operating expenses for the year ended March 31, 2015 are outlined in the table below:

	Year Ended March 31, 2015	Year Ended March 31, 2014	Increase (Decrease) ($)
General and administrative	$ 40,506	$ 13,456	27,050
Compensation – officers	9,000	6,400	2,600
Professional fees	44,285	11,550	32,735
	$ 93,791	$ 31,406	62,385

The increase in our operating costs in our fiscal 2015, compared to our fiscal 2014, was due to an increase in our corporate activities, an increase in expenses related to implementation of our business plan and an increase in professional fees associated with preparation of our annual and quarterly filings with U.S. Securities and Exchange Commission

General and administrative expenses of $40,506 (March 31, 2014: $13,456) represented consulting fees of $10,000 (March 31, 2014: $7,500), stock transfer agent fees of $14,212 (March 31, 2014: $0), office rent of $1,665 (March 31, 2014: $389), and filing fees of $8,176 (March 31, 2014: $4,640).

Until December 29, 2014, the President of the Company provided management consulting services to the Company. During the year ended March 31, 2015, management consulting services of $4,500 (March 31, 2014: $3,200) were charged to operations.

Professional fees represent audit and accounting fees of $12,000 (March 31, 2014: $6,500) and legal fees of $27,785 (March 31, 2014: $5,050).

Net Losses

During the years ended March 31, 2015 and 2014, we incurred net losses of $84,341 and $20,506, respectively, due to the factors discussed above.

Liquidity and Capital Resources

Working Capital

	As of March 31, 2015	As of March 31, 2014
Current Assets	$ 89,870	$ 7,716
Current Liabilities	$ (141,780)	$ (23,570)
Working Capital Deficit	$ (51,910)	$ (15,854)

Cash Flows

The table below, for the periods indicated, provides selected cash flow information:

	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Cash provided by (used in) operating activities	$ (105,863)	$ 408
Cash used in investing activities	$ –	$ –
Cash provided by financing activities	$ 176,460	$ 7,000
Net increase in cash	$ 78,005	$ 7,408

We anticipate that for the next 12 months we will be generating cash from the same revenue stream and related revenue streams we are currently investigating. We believe that our cash generated from operations and cash on hand may not provide sufficient capital to fund our operations and meet our cash needs on a short term and long-term basis for the next twelve months. Consequently, we intend to finance our internal growth with cash on hand, cash provided from operations, borrowings, debt or equity offerings, or some combination thereof to expand our business so that we can meet our cash needs. For the year ended March 31, 2015, we borrowed $100,000 and $20,000 from a stockholder and an entity related by certain common management and control, respectively for working capital. In addition, we completed the sale of 2,580,000 shares of common stock at $0.0125 per share for total proceeds of $32,250, $29,250 of which was received during the year ended March 31, 2015.

As disclosed in *Note 8 Subsequent Events* to our financial statements below, on May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., a related party owned and controlled by Desheng Wang, in the amount of $1,000,000 which will be used as operating capital and to engage management consultants who will help us identify potential growth opportunities to our existing business and present other strategic opportunities. We intend to investigate opportunities such as potentially acquiring other internet marketing companies, or their assets (i.e., client lists), as well as investigate the possibility of acquiring part or all of one or more companies whose sales will be greatly enhanced by robust internet marketing. As of the date of this filing, we have received $959,925 pursuant to this note.

Cash Flows from Operating Activities

Our net cash used in operating activities of $(105,863) for the year ended March 31, 2015 was primarily the result of our net loss of $84,341, a $11,557 increase in prepaid expenses and a $23,096 increase in rent deposits, partially offset for cash flow purposes by increase `in accounts payable and accrued liabilities of $4,131 and in amounts due to related parties of $9,000. The increase in accounts payable and accrued liabilities reflected the increase in our general operating expenses incurred during the year ended March 31, 2015 that remained unpaid at the end of the reporting period.

Our net cash generated by operating activities of $408 for the year ended March 31, 2014 was primarily the result of our net loss of $20,506 largely offset for cash flow purposes by changes in our operating assets and liabilities. These changes include an increase in prepaid expenses of $308, in accounts payable and accrued liabilities of $15,170 and in amounts due to related party of $6,052. The increase in prepaid expenses was due to a security deposit and prepaid office rent. The increase in accounts payable and accrued liabilities reflected the increase in our general operating expenses incurred during the year ended March 31, 2014 that remained unpaid at the end of the reporting period.

We expect that cash provided by (used in) operating activities may fluctuate in future periods as a result of a number of factors including fluctuations in our net revenues and operating results, utilization of new revenue streams, collection of accounts receivable, and timing of billings and payments.

Cash Flows from Investing Activities

We neither generated nor used funds in investing activities during the years ended March 31, 2015 or 2014.

Cash Flows from Financing Activities

During the year ended March 31, 2015, we borrowed $100,000 and $20,000 from a current stockholder and an entity related by certain common management and control, respectively for working capital. In addition, we completed the sale of 2,580,000 shares of common stock at $0.0125 per share for total proceeds of $32,250, $29,250 of which was received during the year ended March 31, 2015. We also received $26,731 by way of advances from former shareholders and officers during the year ended March 31, 2015.

During the year ended March 31, 2014 the Company sold 4,000,000 shares of common stock at par to the Company Directors for $4,000 in cash and received $3,000 by way of common stock subscriptions in respect of stock sales completed during the year ended March 31, 2015.

During the year ended March 31, 2014, the Company's Registration Statement on the Form S-1 filed with the Securities and Exchange Commission was declared effective. As at March 31, 2014 had the Company received $3,000 in common stock subscription funds although the offering was not closed until after the March 31, 2014 the year end.

Management expects to keep operating costs to a minimum until cash is available through financing or operating activities. Management plans to continue to seek, in addition to equity financing, other sources of financing (e.g. bank loan, line of credit, shareholder loan) on favorable terms; however, there are no assurances that any such financing can be obtained on favorable terms, if at all. If we are unable to generate profits sufficient to cover our operating costs or unable to obtain additional funds for our working capital needs, we may need to cease or curtail operations. Furthermore, there is no assurance the net proceeds from any successful financing arrangement will be sufficient to cover cash requirements during the initial stages of the Company's operations.

As disclosed in *Note 8 Subsequent Events* to our financial statements below, on May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., a related party owned and controlled by Desheng Wang, in the amount of $1,000,000 which will be used as operating capital and to engage management consultants who will help us identify potential growth opportunities to our existing business and present other strategic opportunities. We intend to investigate opportunities such as potentially acquiring other internet marketing companies, or their assets (i.e., client lists), as well as investigate the possibility of acquiring part or all of one or more companies whose sales will be greatly enhanced by robust internet marketing. As of the date of this filing, we have received $959,925 pursuant to this note.

Off-Balance Sheet Arrangements

We have no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to stockholders.

Item 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are a smaller reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information under this item.

Item 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
FOR THE YEARS ENDED MARCH 31, 2015 AND 2014,
AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO MARCH 31, 2015

Index to the Financial Statements

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Focus Universal Inc.
8275 S. Eastern Ave., Ste. 200-674
Las Vegas, NV 89123

We have audited the accompanying balance sheets of Focus Universal Inc. (a development stage company) as of March, 31 2015 and 2014 and the related statements of operations, changes in stockholders' deficit and cash flows for the years then ended and for the period from Inception (December 4, 2012) to March 31, 2015. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Focus Universal Inc. as of March 31, 2015 and 2014 and the related statements of operations and cash flows for the years then ended and for the period from Inception (December 4, 2012) to March 31, 2015 in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company has suffered losses from operations since Inception (December 4, 2012) and currently does not have sufficient available funding to fully implement its business plan. These factors raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Cutler & Co LLC

Cutler & Co., LLC
Wheat Ridge, formerly Arvada, Colorado
July 28, 2015

9605 West 49th Ave. Suite 200 Wheat Ridge, Colorado 80033 ~ Phone 303-968-3281 ~ Fax 303-456-7488 ~ www.cutlercpas.com

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEETS

		March 31, 2015		March 31, 2014
ASSETS				
Current Assets:				
Cash and cash equivalents	$	78,005	$	7,408
Prepaid expenses		11,865		308
Total Current Assets		89,870		7,716
Other Assets:				
Rent deposits		23,096		–
Total Assets	$	112,966	$	7,716
LIABILITIES AND STOCKHOLDERS' DEFICIT				
Current Liabilities:				
Accounts payable and accrued liabilities	$	21,301		17,170
Accounts payable - related parties		–		6,400
Accrued interest payable - related party		479		–
Loan from related party		20,000		–
Loan from stockholder		100,000		–
Total Current Liabilities		141,780		23,570
Total Liabilities		141,780		23,570
Commitments and Contingencies				
Stockholders' Deficit:				
Common stock, par value $0.001 per share, 75,000,000 shares authorized; 6,580,000 and 4,000,000 shares issued and outstanding as of March 31, 2015 and 2014, respectively		6,580		4,000
Common stock subscription		–		3,000
Additional paid-in capital		71,801		–
Deficit accumulated during the development stage		(107,195)		(22,854)
Total stockholders' deficit		(28,814)		(15,854)
Total Liabilities and Stockholders' Deficit:	$	112,966	$	7,716

See Accompanying Notes to Financial Statements

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF OPERATIONS

	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014	Cumulative From Inception (December 4, 2012) Through March 31, 2015
Revenue	$ 20,150	$ 15,900	$ 36,050
Cost of revenue	10,700	5,000	15,700
Gross profit	9,450	10,900	20,350
Operating Expenses:			
Compensation - officers	9,000	6,400	15,400
General and administrative	40,506	13,456	54,310
Professional fees	44,285	11,550	57,835
Total operating expenses	93,791	31,406	127,545
Loss from Operations	(84,341)	(20,506)	(107,195)
Income tax provision	–	–	–
Net Loss	$ (84,341)	$ (20,506)	$ (107,195)
Net Loss Per Common Share:			
Basic and Diluted	$ (0.01)	$ (0.01)	
Weighted Average Number of Common Shares Outstanding - Basic and Diluted	6,473,973	1,994,521	

See Accompanying Notes to Financial Statements

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012)
THROUGH MARCH 31, 2015

Description	Common stock Shares	Common stock Amount	Common Stock Subscription	Additional Paid-In Capital	Deficit Accumulated During Development Stage	Total
Balance at Inception (December 4, 2012)	–	$ –	$ –	$ –	$ –	$ –
Net loss for the period	–	–	–	–	(2,348)	(2,348)
Balance - March 31, 2013	–	–	–	–	(2,348)	(2,348)
Common stock issued for cash at $0.001 per share	4,000,000	4,000	–	–	–	4,000
Common stock subscription at $0.0125 per share	–	–	3,000	–	–	3,000
Net loss for the year	–	–	–	–	(20,506)	(20,506)
Balance - March 31, 2014	4,000,000	$ 4,000	$ 3,000	$ –	$ (22,854)	$ (15,854)
Common stock issued for cash at $0.0125 per share	2,580,000	2,580	–	29,670	–	32,250
Common stock subscription at $0.0125 per share	–	–	(3,000)	–	–	(3,000)
Forgiveness of advances from former stockholders and accrued compensation officers	–	–	–	42,131	–	42,131
Net loss for the period	–	–	–	–	(84,341)	(84,341)
Balance - March 31, 2015	6,580,000	$ 6,580	$ –	$ 71,801	$ (107,195)	$ (28,814)

See Accompanying Notes to Financial Statements

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS

		For the Year Ended March 31, 2015		For the Year Ended March 31, 2014		Cumulative From Inception (December 4, 2012) Through March 31, 2015
Cash Flows From Operating Activities:						
Net Loss	$	(84,341)	$	(20,506)	$	(107,195)
Adjustments to reconcile net loss to net cash used in operating activities:						
Changes in Operating Assets and Liabilities-						
Prepaid expenses		(11,557)		(308)		(11,865)
Rent deposits		(23,096)		–		(23,096)
Accounts payable and accrued liabilities		4,131		15,170		21,301
Accounts payable - related party		9,000		6,052		15,400
Net Cash Flows Used In Operating Activities		(105,863)		408		(105,455)
Cash Flows from Investing Activities:		–		–		–
Net Cash Flows From (Used In) Investing Activities		–		–		–
Cash Flows from Financing Activities:						
Accrued interest payable - related party		479		–		479
Proceeds from sale of common stock		29,250		4,000		33,250
Common stock subscription		–		3,000		3,000
Advances from stockholders		26,731		–		26,731
Loan from related party		20,000		–		20,000
Loan from stockholder		100,000		–		100,000
Net Cash Flows From Financing Activities		176,460		7,000		183,460
Net Change in Cash and Cash Equivalents		70,597		7,408		78,005
Cash and cash equivalents - Beginning of Period		7,408		–		–
Cash and cash equivalents - End of Period	$	78,005	$	7,408	$	78,005
Supplemental Disclosures for Statement of Cash Flows:						
Interest paid	$	–	$	–	$	–
Income tax paid	$	–	$	–	$	–
Supplemental Disclosures of Non-cash Investing and Financing Activities:						
Forgiveness of debt from former stockholder and officer – accrued compensation	$	15,400	$	–	$	15,400
Forgiveness of debt from former stockholder and officer – advances from stockholders	$	26,731	$	–	$	26,731

See Accompanying Notes to Financial Statements

FOCUS UNIVERSAL INC.
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2015 AND 2014
AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO MARCH 31, 2015

Note 1 – Organization and Operations

Focus Universal Inc. (the "Company") was incorporated under the laws of the State of Nevada on December 4, 2012 ("Inception"). Focus Universal Inc. offers a full range of web services, including web marketing services, social and viral marketing campaigns, search engine optimization consulting, custom web design, website usability consulting and web analytics implementation.

Change in Control

On December 29, 2014, Xu Tang and Desheng Wang, two non-affiliate persons, acquired 5,970,000 shares of the Company's Common Stock from the Company's shareholders. This represents over 90% of the Company's outstanding common stock and therefore represents a change in control of the Company's ownership.

Effective as of December 29, 2014, Ms. Popova resigned as Chief Executive Officer and President of the Company and Ms. Ignatenko resigned as Treasurer, Secretary, Chief Financial Officer, principal accounting officer, and principal financial officer of the Company. Upon such resignations, Desheng Wang was appointed as the Chief Executive Officer and Secretary of the Company, Xu Tang was appointed as the President of the Company, Yan Chen was appointed as the Senior Vice President, and Messrs. Wang, Tang, and Chen accepted such appointments.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Company's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Development Stage Company

The Company is a development stage company as defined by section 915-10-20 of the FASB Accounting Standards Codification. Although the Company has recognized nominal amounts of revenue, it is still devoting substantially all of its efforts on establishing the business. Among the additional disclosures required as a development stage company are that our financial statements were identified as those of a development stage company, and that the statements of operations, stockholders' deficit and cash flows disclosed activity since the date of our inception (December 4, 2012) as a development stage company All losses accumulated since Inception (December 4, 2012) have been considered as part of the Company's development stage activities. Effective June 10, 2014 FASB changed its regulations with respect to Development Stage Entities and these additional disclosures are no longer required for annual reporting periods beginning after December 15, 2014 with the option for entities to early adopt these new provisions. The Company has not elected to early adopt these provisions and consequently these additional disclosures are included in these financial statements.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

The Company's significant estimates and assumptions include the fair value of financial instruments; income tax rate, income tax provision and valuation allowance of deferred tax assets; and the assumption that the Company will continue as a going concern. Those significant accounting estimates or assumptions bear the risk of change due to the fact that there are uncertainties attached to those estimates or assumptions, and certain estimates or assumptions are difficult to measure or value.

Management bases its estimates on historical experience and on various assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources.

Management regularly reviews its estimates utilizing currently available information, changes in facts and circumstances, historical experience and reasonable assumptions. After such reviews, and if deemed appropriate, those estimates are adjusted accordingly. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U.S. GAAP), and expands disclosures about fair value measurements.

To increase consistency and comparability in fair value measurements and related disclosures, Paragraph 820-10-35-37 establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into three (3) broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

- Level 1: quoted market prices available in active markets for identical assets or liabilities as of the reporting date.
- Level 2: pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.
- Level 3: Pricing inputs that are generally observable inputs and not corroborated by market data.

Financial assets are considered Level 3 when their fair values are determined using pricing models, discounted cash flow methodologies or similar techniques and at least one significant model assumption or input is unobservable.

The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure the financial assets and liabilities fall within more than one level described above, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

The carrying amount of the Company's financial assets and liabilities, such as cash and cash equivalent, prepaid expenses, accounts payable and accrued expenses, approximate their fair value because of the short maturity of those instruments.

Transactions involving related parties cannot be presumed to be carried out on an arm's-length basis, as the requisite conditions of competitive, free-market dealings may not exist. Representations about transactions with related parties, if made, shall not imply that the related party transactions were consummated on terms equivalent to those that prevail in arm's-length transactions unless such representations can be substantiated.

It is not however practical to determine the fair value of advances from stockholders, if any, due to their related party nature.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less to be cash and cash equivalents.

Related Parties

The Company follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions. Pursuant to Section 850-10-20 the related parties include: a. affiliates of the Company; b. entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825–10–15, to be accounted for by the equity method by the investing entity; c. trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; d. principal owners of the Company; e. management of the Company; f. other parties with which the Company may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and g. other parties that can significantly influence the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly Influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of financial statements is not required in those statements. The disclosures shall include: a. the nature of the relationship(s) involved; b. a description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; c. the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and d. amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

Commitments and Contingencies

The Company follows subtopic 450-20 of the FASB Accounting Standards Codification to report accounting for contingencies. Certain conditions may exist as of the date the financial statements are issued, which may result in a loss to the Company but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time that these matters will have a material adverse effect on the Company's financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Revenue Recognition

The Company applies paragraph 605-10-S99-1 of the FASB Accounting Standards Codification for revenue recognition. The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

The Company derives its revenues from sales contracts with its customer with revenues being generated upon rendering of services. Persuasive evidence of an arrangement is demonstrated via invoice; service is considered provided when the service is delivered to the customers; and the sales price to the customer is fixed upon acceptance of the purchase order and there is no separate sales rebate, discount, or volume incentive.

Advertising costs

Advertising costs are expensed as incurred. The Company recorded no advertising costs during for the years ended March 31, 2015 and 2014.

Stock Based Compensation

The Company accounts for employee and non-employee stock awards under ASC 718, 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.

No stock based compensation was issued or outstanding during the years ended March 31, 2015 or 2014.

Income Tax Provision

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification, which requires recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements or tax returns.

Under this method, deferred tax assets and liabilities are based on the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

The Company adopted the provisions of paragraph 740-10-25-13 of the FASB Accounting Standards Codification. Paragraph 740-10-25-13 addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under paragraph 740-10-25-13, the Company may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent (50%) likelihood of being realized upon ultimate settlement. Paragraph 740-10-25-13 also provides guidance on de-recognition, classification, interest and penalties on income taxes, accounting in interim periods and requires increased disclosures.

The estimated future tax effects of temporary differences between the tax basis of assets and liabilities are reported in the accompanying balance sheets, as well as tax credit carry-backs and carry-forwards. The Company periodically reviews the recoverability of deferred tax assets recorded on its balance sheets and provides valuation allowances as management deems necessary.

Management makes judgments as to the interpretation of the tax laws that might be challenged upon an audit and cause changes to previous estimates of tax liability. In addition, the Company operates within multiple taxing jurisdictions and is subject to audit in these jurisdictions. In management's opinion, adequate provisions for income taxes have been made for all years. If actual taxable income by tax jurisdiction varies from estimates, additional allowances or reversals of reserves may be necessary.

Uncertain Tax Positions

The Company did not take any uncertain tax positions and had no unrecognized tax liabilities or benefits in accordance with the provisions of Section 740-10-25 at March 31, 2015 and 2014.

Net Income (Loss) Per Common Share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period.

Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period to reflect the potential dilution that could occur from common shares issuable through contingent shares issuance arrangement, stock options or warrants.

There were no potentially dilutive debt or equity instruments issued and outstanding at any time during the years ended March 31, 2015 and 2014.

Cash Flows Reporting

The Company adopted paragraph 230-10-45-24 of the FASB Accounting Standards Codification for cash flows reporting, classifies cash receipts and payments according to whether they stem from operating, investing, or financing activities and provides definitions of each category, and uses the indirect or reconciliation method ("Indirect method") as defined by paragraph 230-10-45-25 of the FASB Accounting Standards Codification to report net cash flow from operating activities by adjusting net income to reconcile it to net cash flow from operating activities by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. The Company reports the reporting currency equivalent of foreign currency cash flows, using the current exchange rate at the time of the cash flows and the effect of exchange rate changes on cash held in foreign currencies is reported as a separate item in the reconciliation of beginning and ending balances of cash and cash equivalents and separately provides information about investing and financing activities not resulting in cash receipts or payments in the period pursuant to paragraph 830-230-45-1 of the FASB Accounting Standards Codification.

Subsequent Events

The Company follows the guidance in Section 855-10-50 of the FASB Accounting Standards Codification for the disclosure of subsequent events. The Company will evaluate subsequent events through the date when the financial statements were issued. Pursuant to ASU 2010-09 of the FASB Accounting Standards Codification, the Company as an SEC filer considers its financial statements issued when they are widely distributed to users, such as through filing them on EDGAR.

Recently Issued Accounting Pronouncements

The Company is in the development stage as defined under the then current Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 915-205 "Development-Stage Entities," and among the additional disclosures required as a development stage company are that our financial statements were identified as those of a development stage company, and that the statements of operations, stockholders' deficit and cash flows disclosed activity since the date of our inception (December 4, 2012) as a development stage company. Effective June 10, 2014 FASB changed its regulations with respect to Development Stage Entities and these additional disclosures are no longer required for annual reporting periods beginning after December 15, 2014 with the option for entities to early adopt these new provisions.

The Company has not elected to early adopt these provisions and consequently these additional disclosures are included in these financial statements. The Company does not believe that other than disclosed above, recently issued, but not yet adopted, accounting pronouncements will have a material impact on its financial position, results of operations or cash flows.

Note 3 – Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.

As reflected in the accompanying financial statements, the Company had a deficit accumulated during the development stage at March 31, 2015 and 2014 of $107,195 and $22,854, respectively, and a net loss for the period from December 4, 2012 (Inception) through March 31, 2015 of $107,195. These factors raise substantial doubt about the Company's ability to continue as a going concern. While the Company is attempting to generate sufficient revenues to fund its ongoing operating expenses, the Company's current cash position may not be sufficient enough to support the Company's ongoing daily operations. Management intends to raise additional funds by way of a public or private offering.

Management believes that the actions presently being taken to further implement its business plan and generate increased revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate increased revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate sufficient revenues to fund its ongoing operating expenses.

The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary if the Company is unable to continue as a going concern.

Note 4 – Related Party Transactions

Consulting services from President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer

Consulting services provided by the President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer for the years ended March 31, 2015 and 2014 and for the period from December 4, 2012 (Inception) to March 31, 2015 were as follows:

	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014	For the Period From December 4, 2012 (Inception) to March 31, 2013
President, Chief Executive Officer	$ 4,500	$ 3,200	$ 7,700
Chief Financial Officer, Secretary and Treasurer	4,500	3,200	7,700
	$ 9,000	$ 6,400	$ $15,400

Effective as of December 29, 2014, Ms. Popova resigned as Chief Executive Officer and President of the Company and Ms. Ignatenko resigned as Treasurer, Secretary, Chief Financial Officer, principal accounting officer, and principal financial officer of the Company following change of control.

Advances from Former Stockholders

From time to time, the former officers and stockholders of the Company provided advances to the Company for its working capital purposes. Those advances bore no interest and were due on demand.

The former officers of the Company advanced $26,731 to the Company for the period from April 1, 2014 through December 29, 2014, the date of change in control and the Company did not make any repayment toward these advances.

Forgiveness of Advances from Former Stockholders and Accrued Compensation – Former Officers

On December 29, 2014, pursuant to the terms of the Stock Purchase Agreements, the former officers and stockholders forgave advances of $26,731 and accrued compensation of $15,400, respectively or $42,131 in aggregate. The gains arising on forgiveness of these liabilities were recorded as contributions to capital and accordingly recognized in additional paid in capital.

Loan from stockholder

On February 25, 2015, the Company borrowed $100,000 from a stockholder for working capital. The loan bears an interest rate of 5% annually. The loan is unsecured and due on demand. The outstanding balance was $100,000 at March 31, 2015, with accrued interest payable of $479 as of March 31, 2015.

Loan from related party

On February 1, 2015 the Company borrowed $20,000 from an entity related by certain common management and control. This loan is a demand loan payable upon the demand of the lender. The interest rate will accrue at 0.48% interest per annum and is unsecured. The outstanding balance for this loan was $20,000 at March 31, 2015. As disclosed in *Note 8 Subsequent Events* below, this loan was repaid in full subsequent to March 31, 2015 and before the issuance of these financial statements.

As further disclosed in*Note 8 Subsequent Events below,* on May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., a related party owned and controlled by Desheng Wang, in the amount of $1,000,000 which will be used as operating capital and to engage management consultants who will help us identify potential growth opportunities to our existing business and present other strategic opportunities. We intend to investigate opportunities such as potentially acquiring other internet marketing companies, or their assets (i.e., client lists), as well as investigate the possibility of acquiring part or all of one or more companies whose sales will be greatly enhanced by robust internet marketing. As of the date of this filing, we have received $959,925 pursuant to this note.

Note 5 – Commitments and Contingencies

On March 31, 2015, we entered into a two-year industrial/commercial multi-tenant lease with P.G.A. Lawson Limited Partnership, whereby we leased a 9,745 square foot warehouse with a 2,415 square foot office space inside. The lease commences on April 20, 2015 and ends on April 30, 2017. We will pay $7,699 per month until May 1, 2016 when the rent increases by 3% to $7,930 per month. The warehouse is located at 829 Lawson Street in the City of Industry, California. The Company paid a $23,096 security deposit on March 31, 2015 pursuant to the agreement. The Company prepaid one month rent of $7,699 as of March 31, 2015 is included in prepaid expenses presented in the accompanying balance sheets.

Future minimum lease commitments are as follows:

March 31,		Amount
2016	$	84,689
2017		94,929
2018		7,930
Thereafter		-

On December 29, 2014 we entered into a consulting agreement with Morepro Marketing, Inc., which was submitted to the Commission on January 5, 2015. Under the terms of this agreement, we agree to pay Morepro Marketing, Inc. a minimum of $625 per month, plus reimbursement of any expenses incurred by Morepro Marketing, Inc. There is a ninety-day minimum timeframe for each new client to cancel, after which either party can terminate after thirty days' notice. We currently pay $625 per month, and will need to give at least thirty days' notice if we choose to cancel their services.

Note 6 – Stockholders' Deficit

Shares authorized

Upon formation the total number of shares of all classes of stock which the Company is authorized to issue is seventy-five million (75,000,000) shares of common stock, par value $0.001 per share.

Common stock

On September 30, 2013, the Company sold 4,000,000 shares of its common stock at par to its directors for $4,000 in cash.

As at March 31, 2014 the Company received $3,000 in common stock subscription funds. The Company completed the sale of 2,580,000 shares of common stock at $0.0125 per share for total proceeds of $32,250 during the year ended March 31, 2015.

As of March 31, 2015 and 2014, the Company had 6,580,000 and $4,000,000 shares of common stock issued and outstanding, respectively.

Additional Paid in Capital

On December 29, 2014, pursuant to the terms of the Stock Purchase Agreements, the former officers and stockholders forgave advances of $26,731 and accrued compensation of $15,400, respectively or $42,131 in aggregate. The gains arising on forgiveness of these liabilities were recorded as contributions to capital and accordingly recognized in additional paid in capital.

Note 7 – Income Tax

Deferred Tax Assets

At March 31, 2015 and 2014, the Company had net operating loss ("NOL") carry–forwards for Federal income tax purposes of $107,195 and $22,854, respectively that may be offset against future taxable income through 2034 and 2033, respectively.

No tax benefit has been reported with respect to these net operating loss carry-forwards in the accompanying financial statements because the Company believes that the realization of the Company's net deferred tax assets of $12,651 and $3,428 as of March 31, 2015 and 2014, respectively was not considered more likely than not and accordingly, the potential tax benefits of the net loss carry-forwards are fully offset by a valuation allowance.

Components of deferred tax assets at March 31, 2015 and 2014 are as follows:

	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Expected income tax benefit from NOL carry-forwards	$ 12,651	$ 3,428
Less: valuation allowance	(12,651)	(3,428)
Deferred tax assets, net of valuation allowance	$ –	$ –

Deferred tax assets consist primarily of the tax effect of NOL carry-forwards. The Company has provided a full valuation allowance on the deferred tax assets because of the uncertainty regarding its reliability. The valuation allowance increased $9,223 and $3,076 during the year ended March 31, 2015 and 2014, respectively.

Income Tax Provision in the Statements of Operations

A reconciliation of the federal statutory income tax rate and the effective income tax rate as a percentage of income before income taxes is as follows:

	For the Year Ended March 31, 2015	For the Year Ended March 31, 2014
Federal statutory income tax rate	15.0%	15.0%
Change in valuation allowance on net operating loss carry-forwards	(15.0)%	(15.0)%
Effective income tax rate	0.00%	0.00%

Note 8 – Subsequent Events

Subsequent to March 31, 2015, the Company repaid a $20,000 loan to the related party.

On May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., a related party owned and controlled by Desheng Wang, in the amount of $1,000,000 which will be used as operating capital and to engage management consultants who will help us identify potential growth opportunities to our existing business and present other strategic opportunities. We intend to investigate opportunities such as potentially acquiring other internet marketing companies, or their assets (i.e., client lists), as well as investigate the possibility of acquiring part or all of one or more companies whose sales will be greatly enhanced by robust internet marketing. As of the date of this filing, we have received $959,925 pursuant to this note.

The Company has evaluated all events that occurred after the balance sheet date through the date when the financial statements were issued to determine if they must be reported. The Management of the Company determined there were no reportable subsequent events to be disclosed.

Item 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

None.

Item 9A. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls

Our Chief Executive Officer and Principal Financial Officer, after evaluating the effectiveness of our "disclosure controls and procedures" (as defined in the Securities Exchange Act of 1934 Rules 13a-15(e) and 15d-15(e)) as of the end of the period covered by this Annual Report on Form 10-K (the "Evaluation Date"), concluded that as of the Evaluation Date, our disclosure controls and procedures were not effective to provide reasonable assurance that information we are required to disclose in reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms.

Changes in internal control over financial reporting.

There were no changes in our internal control over financial reporting during our most recent fiscal quarter that materially affected, or were reasonably likely to materially affect, our internal control over financial reporting.

Limitations on the Effectiveness of Internal Controls

Disclosure controls and procedures, no matter how well designed and implemented, can provide only reasonable assurance of achieving an entity's disclosure objectives. The likelihood of achieving such objectives is affected by limitations inherent in disclosure controls and procedures. These include the fact that human judgment in decision-making can be faulty and that breakdowns in internal control can occur because of human failures such as simple errors or mistakes or intentional circumvention of the established process.

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in the Securities Exchange Act of 1934 Rule 13a-15(f). Our management conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control - Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission ("1992 COSO Framework").

A material weakness is a deficiency or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of our annual or interim financial statements will not be prevented or detected on a timely basis.

Our management concluded we did not maintain effective controls over the Company's financial reporting. This material weakness in our internal control over financial reporting, caused principally by inadequate staffing and technical expertise in key positions, resulted in the late-filing of this annual report and numerous adjustments being required to our financial statements and disclosure during the course of the audit process. Additionally, this control deficiency could result in future misstatements that could result in a material misstatement of the consolidated financial statements that would not be prevented or detected. Management has concluded that the identified control deficiency constitutes a material weakness.

This annual report does not include an attestation report of the Company's independent registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's independent registered public accounting firm pursuant to rules of the SEC that permit the company to provide only management's report on internal control in this annual report.

Background and Remediation Plan

Management has determined that its processes and procedures over accounting and financial reporting are not adequate. As a result, the Company plans to implement a number of steps to remediate the material weakness discussed above and improve its internal control over financial reporting. Specifically, the following are planned: hiring additional qualified accounting personnel; reviewing all areas of the accounting process; strengthening controls and improving the reporting tools and quality of data used in the analysis of disclosures to review activities relevant to the financial reporting process.

Management believes that the measures described above should remediate the material weakness identified and strengthen the Company's internal control over financial reporting. As the Company continues to evaluate and improve its internal control over financial reporting, additional measures to remediate the material weakness or modifications to certain of the remediation procedures described above may be necessary. The Company expects to complete the required remedial actions during 2015.

PART III

Item 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

The following table presents information with respect to our officers, directors and significant employees as of the date of this Report:

Name	Position
Xu Tang	President
Desheng Wang	Chief Executive Officer, and Secretary
Yan Chen	Senior Vice President

Each director serves until our next annual meeting of the stockholders or unless they resign earlier. The Board of Directors elects officers and their terms of office are at the discretion of the Board of Directors.

Each of our directors serves until his or her successor is elected and qualified. Each of our officers is elected by the board of directors to a term of one (1) year and serves until his or her successor is duly elected and qualified, or until he or she is removed from office. At the present time, members of the board of directors are not compensated for their services to the board.

Biographical Information Regarding Officers and Directors

Xu Tang

Xu Tang was appointed as President effective as of December 29, 2014 and is a director nominee. Mr. Tang has extensive experience as a corporate executive, serving as manager of Beihai Company, a subsidiary of Guizhou Chemical Engineering Company from 1993-1996. Mr. Tang has served as president of both the Beijing Chinese Coal Internet Information Technologies LLC, and of the Australia Kaite Industrial Company. Mr. Tang graduated from the Guizhou College of Architecture in 1986.

Desheng Wang

Desheng Wang was appointed as Chief Executive Officer, Secretary, and is a director nominee effective as of December 29, 2014. Mr. Wang has over 20 years of professional experience in mobile technology. Mr. Wang earned his Bachelors degree from Hebei Normal University, Physics Department in 1985. In 1988, Mr. Wang earned his masters degree from Dalian Institute of Chemical Physics at the Chinese Academy of Science in 1988. Mr. Wang earned his Ph.D. in Chemistry at Emory University in 1994. Mr. Wang served as a senior research fellow at California Institute of Technology from 1994-2011. Over the last five years, Mr. Wang has served as president of Vitashower Corporation and as President of Perfecular Inc.

Yan Chen

Yan Chen was appointed as Senior Vice President effective as of December 29, 2014 and is a director nominee. Mr. Chen received two separate Bachelors of Science degrees in Computer Science—one at Zhongshan University in China in 1984 and one at Louisiana State University in the United States in 1989. Mr. Chen worked as a software engineer or manager at various companies, including Hewlett Packard for a total of 9 years after graduating from Louisiana State University. For the last 16 years, Mr. Chen has served as president of two technology companies, Green Intertech, Inc. and Portland Systems Corp.

Item 11: EXECUTIVE COMPENSATION

Compensation of Officers

The following summary compensation table sets forth information concerning compensation for services rendered in all capacities during 2015, 2014 and 2013 awarded to, earned by or paid to our executive officers.

Summary Compensation Table

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name and Principal Position [1]	**Year**	**Salary ($)***	**Bonus ($)**	**Stock Awards ($)**	**Option Awards ($)**	**Non-Equity Incentive Plan Compen-sation ($)**	**Change in Pension Value & Non-quali-fied Deferred Compen-sation Earnings ($)**	**All Other Compen-sation ($)**	**Totals ($)**
Xu Tang	2015	0	0	0	0	0	0	0	0
Desheng Wang	2015	0	0	0	0	0	0	0	0
Yan Chen	2015	0	0	0	0	0	0	0	0
Tatyana Popova,	2015	0	0	0	0	0	0	4,500	4,500
Former President, CEO	2014	0	0	0	0	0	0	3,200	3,200
	2013	0	0	0	0	0	0	0	0
Elena Ignatenko	2015	0	0	0	0	0	0	4,500	4,500
Former CFO, Treasurer,	2014	0	0	0	0	0	0	3,200	3,200
Secretary	2013	0	0	0	0	0	0	0	0

Narrative Disclosure Requirement for Summary Compensation Table

Compensation

Historically, the compensation for our officers consisted of the payments made pursuant to the consulting agreements executed and previously filed with the Commission and incorporated herein by reference. For the year ended March 31, 2015, the annual compensation was $4,500 to each Tatyana Popova and Elena Ignatenko. This compared to the $3,200 they each received at year ended March 31, 2014. We have not provided our named executive officers with perquisites or other personal benefits. As of year-end March 31, 2015, the current officers have not yet formally or informally entered into compensation arrangements pursuant to services provided under consulting agreements or employment agreements.

Retirement, Resignation or Termination Plans

We sponsor no plan, whether written or verbal, that would provide compensation or benefits of any type to an executive upon retirement, or any plan that would provide payment for retirement, resignation, or termination as a result of a change in control of our company or as a result of a change in the responsibilities of an executive following a change in control of our company.

Directors' Compensation

The persons who served as members of our board of directors, including executive officers, did not receive any compensation for services as directors for 2015, 2014 and 2013.

Option Exercises and Stock Vested

We do not have a stock option plan in place; therefore, there were no options issued, outstanding, exercised, or stock issued or vested as compensation during the years ended March 31, 2015, 2014 and 2013.

Pension Benefits and Nonqualified Deferred Compensation

The Company does not maintain any qualified retirement plans or non-nonqualified deferred compensation plans for its employees or directors.

Executive Officer Outstanding Equity Awards at Fiscal Year-End

The following table provides certain information concerning any common share purchase options, stock awards or equity incentive plan awards held by each of our named executive officers that were outstanding as of March 31, 2015.

	Option Awards					Stock Awards			
Name	Number of Securities Underlying Unexercised Options(#) Exercisable	Number of Securities Underlying Unexercised Options(#) Unexercisable	Equity Incentive Plan Awards: Number of Securities Underlying Unexercised Unearned Options (#)	Option Exercise Price ($)	Option Expiration Date	Number of Shares or Units of Stock That Have Not Vested (#)	Market Value of Shares or Units of Stock That Have Not Vested	Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights That Have Not Vested	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested
Xu Tang President	—	—	—	—	—	—	—	—	—
Desheng Wang CEO, CFO, Secretary	—	—	—	—	—	—	—	—	—
Yan Chen Senior Vice President	—	—	—	—	—	—	—	—	—

Item 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth certain information regarding beneficial ownership of our common stock as of March 31, 2015: (i) by each of our directors, (ii) by each of the Named Executive Officers, (iii) by all of our executive officers and directors as a group, and (iv) by each person or entity known by us to beneficially own more than five percent (5%) of any class of our outstanding shares. As of March 31, 2015 there were 6,580,000 shares of our common stock outstanding:

Title of Class	Name of Beneficial Owner Directors and Officers:	Amount and Nature of Beneficial Ownership (1)	Percentage of Beneficial Ownership %
Common	Xu Tang, President and Director	3,260,000	49.54
Common	Desheng Wang, CEO, CFO, and Director	2,710,000	41.18
Common	All executive officers and directors as a group (2 persons)	5,970,000	90.7

(1) Applicable percentage of ownership is based on 6,580,000 shares of common stock outstanding on March 31, 2015.

Percentage ownership is determined based on shares owned together with securities exercisable or convertible into shares of common stock within 60 days of March 31, 2015, for each stockholder. Beneficial ownership is determined in accordance with the rules of the SEC and generally includes voting or investment power with respect to securities. Shares of common stock subject to securities exercisable or convertible into shares of common stock that are currently exercisable or exercisable within 60 days of March 31, 2015, are deemed to be beneficially owned by the person holding such securities for the purpose of computing the percentage of ownership of such person, but are not treated as outstanding for the purpose of computing the percentage ownership of any other person. Our common stock is our only issued and outstanding class of securities eligible to vote.

As of March 31, 2015 there were 5,970,000 shares of common stock outstanding owned by our officers and directors.

Item 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE

Consulting services provided by the President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer for the year ended March 31, 2015 and for the year ended March 31, 2014 were as follows:

		For the Year Ended March 31, 2015		For the Year Ended March 31, 2014
President	$	4,500	$	3,200-
Chief Executive Officer, Chief Financial Officer, Secretary and Treasurer		4,500		3,200-
	$	9,000	$	6,400-

Accounts Payable – Related Parties

As at March 31, 2015, and March 31, 2014 the Company owed its directors and officers $0 and $6,400 respectively. These amounts represent unpaid consulting fees, respectively, incurred on behalf of the Company.

Loan from director

On February 25, 2015, the Company borrowed $100,000 from a director for working capital. The loan bears an interest rate of 5% annually. The loan is unsecured and due on demand. The outstanding balance was $100,000 at March 31, 2015, with accrued interest payable of $479 as of March 31, 2015.

Loan from related party

On February 1, 2015 the Company borrowed $20,000 from an entity related by certain common management and control. This loan is a demand loan payable upon the demand of the lender. The interest rate will accrue at 0.48% interest per annum and is unsecured. The outstanding balance for this loan was $20,000 at March 31, 2015. As disclosed in *Note 8 Subsequent Events* below, this loan was repaid in full subsequent to March 31, 2015 and before the issuance of these financial statements.

As further disclosed in*Note 8 Subsequent Events below,* on May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., a related party owned and controlled by Desheng Wang, in the amount of $1,000,000 which will be used as operating capital and to engage management consultants who will help us identify potential growth opportunities to our existing business and present other strategic opportunities. We intend to investigate opportunities such as potentially acquiring other internet marketing companies, or their assets (i.e., client lists), as well as investigate the possibility of acquiring part or all of one or more companies whose sales will be greatly enhanced by robust internet marketing. As of the date of this filing, we have received $959,925 pursuant to this note.

Our management is involved in other business activities and may, in the future become involved in other business opportunities. If a specific business opportunity becomes available, such persons may face a conflict in selecting between our business and their other business interests. In the event that a conflict of interest arises at a meeting of our directors, a director who has such a conflict will disclose her interest in a proposed transaction and will abstain from voting for or against the approval of such transaction.

Director Independence

Under NASDAQ rule 4200(a)(15), a director is not considered to be independent if he or she is also an executive officer or employee of the corporation.

Our director, Xu Tang, is also our President; our director Desheng Wang is also our Chief Executive Officer, and Chief Financial Officer and our director Yen Chan is also our Senior Vice President. As a result, we do not have independent directors on our Board of Directors.

Item 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

During the years ended March 31, 2015, 2014, and the period from December 4, 2012 (Inception) to March 31, 2013, we engaged Cutler & Co, LLC, as our independent auditor. For the years ended March 31, 2015 and 2014, we incurred fees as discussed below:

	Year ended March 31, 2015	Year ended March 31, 2014
Audit fees	$6,500	$3,500
Audit – related fees	Nil	Nil
Tax fees	Nil	Nil
All other fees	Nil	Nil

Audit fees consist of fees related to professional services rendered in connection with the audit of our annual financial statements and review of our quarterly financial statements. Tax fees represent fees related to preparation of our corporation income tax returns. Our policy is to pre-approve all audit and permissible non-audit services performed by the independent accountants. These services may include audit services, audit-related services, tax services and other services. Under our audit committee's policy, pre-approval is generally provided for particular services or categories of services, including planned services, project based services and routine consultations. In addition, the audit committee may also pre-approve particular services on a case-by-case basis. Our audit committee approved all services that our independent accountants provided to us in the past two fiscal years.

PART IV

Item 15. EXHIBITS

EXHIBIT NUMBER	DESCRIPTION
3.1	Articles of Incorporation. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013.
3.2	Bylaws. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013.
4.2	Subscription Agreement. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013.
10.1	Consulting Agreement with MorePro Marketing, Inc. Incorporated by reference to the Company's 8-K filed with the SEC on January 5, 2015.
10.2	Stock Purchase Agreement dated December 29, 2015. Incorporated by reference to the Company's 8-K filed with the SEC on January 5, 2015.
10.3	Unsecured Demand Promissory Note dated February 1, 2015 in the amount of $20,000*
10.4	Unsecured Demand Promissory Note dated February 25, 2015 in the amount of $100,000*
10.5	Master Revolving Note dated May 21, 2015 in the amount of $1,000,000
31.1	Certification of the Chief Executive Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*
31.2	Certification of the Chief Financial Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
32.1	Certification of the Chief Executive Officer pursuant to 18 U.S.C Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*
32.2	Certification of the Chief Financial Officer pursuant to 18 U.S.C Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
101.INS	XBRL Instance Document **
101.SCH	XBRL Taxonomy Extension Schema Document **
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document **
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document **
101.LAB	XBRL Taxonomy Extension Label Linkbase Document **
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document **

* Filed herewith.

** XBRL (Extensible Business Reporting Language) information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and otherwise is not subject to liability under these sections.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: July 28, 2015

FOCUS UNIVERSAL INC.

By: /s/ Desheng Wang
Desheng Wang
Chief Executive Officer, Chief Financial Officer, and Director

In accordance with the Exchange Act, this report has been signed below by the following persons on behalf of Focus Universal Inc. and in the capacities and on the dates indicated.

SIGNATURES	TITLE	DATE
/s/ Desheng Wang Desheng Wang	Chief Executive Officer, Secretary and Director	July 28, 2015

Exhibit 10.3

DEMAND PROMISSORY NOTE

$20,000.00 February 1, 2015

FOR VALUE RECEIVED, Focus Universal Inc., a Nevada corporation (the "**Maker**"), does hereby promise to pay to Perfecular Inc. or their assignee (the "**Holder**") on demand, the principal sum of twenty thousand dollars ($20,000.00) (the "**Principal**") together with interest as set forth herein (the "**Interest**"), in lawful currency of the United States.

1. **Interest Rate.**

(a) The Interest payable by the Maker hereunder shall accrue at the lowest applicable federal rate per annum (the "**Interest**").

2. **Payment.**

(a) All Principal and Interest payable hereunder shall be payable to the Holder at such place or places as the Holder may direct from time to time, in such coin and currency as shall be legal tender at the time of payment for the payment of public and private debts in the United States of America.

(b) All Principal and Interest payable by the Maker hereunder shall be payable upon Holder's demand (the "**Due Date**"). This Note may be repaid prior to the Due Date without premium or penalty, in whole or in part at any time.

3. **Collection Expense.** If there is an Event of Default, as defined below, under this Promissory Note and this Promissory Note is placed in the hands of an attorney for collection, or in the event that this Promissory Note is collected in whole or in part by suit or through probate or bankruptcy proceedings, or other legal proceedings of any kind (an **"Event of Default"**), the Maker agrees to pay, in addition to all the sums payable hereunder, the Holder's reasonable expenses of collection, including without limitation, reasonable attorneys' fees and disbursements, whether or not suit is brought and through all appeals.

4. **General Provisions.** Time shall be of the essence with respect to the terms of this Promissory Note. This Promissory Note cannot be changed or modified orally.

5. **Assignment**. The Holder shall have the right to assign its rights hereunder as determined by the Holder in its sole discretion and without the consent of the Maker. The Maker shall not have the right to assign its obligations hereunder without the consent of the Holder.

6. **Governing Law.** This Promissory Note shall be construed in accordance with and governed by the laws of Nevada.

THIS PROMISSORY NOTE is executed and made effective as of the date written above.

MAKER:

Focus Universal Inc.

By: /s/ Desheng Wang
Desheng Wang
Its: CEO

Exhibit 10.4

DEMAND PROMISSORY NOTE

$100,000.00 February 25, 2015

FOR VALUE RECEIVED, Focus Universal Inc., a Nevada corporation (the "**Maker**"), does hereby promise to pay to Xu Tang or his assignee (the "**Holder**") on demand, the principal sum of one hundred thousand dollars ($100,000.00) (the "**Principal**") together with interest as set forth herein (the "**Interest**"), in lawful currency of the United States.

1. Interest Rate.

(a) The Interest payable by the Maker hereunder shall accrue at five percent (5%) per annum (the "**Interest**").

2. Payment.

(a) All Principal and Interest payable hereunder shall be payable to the Holder at such place or places as the Holder may direct from time to time, in such coin and currency as shall be legal tender at the time of payment for the payment of public and private debts in the United States of America.

(b) All Principal and Interest payable by the Maker hereunder shall be payable upon Holder's demand (the "**Due Date**"). This Note may be repaid prior to the Due Date without premium or penalty, in whole or in part at any time.

3. Collection Expense. If there is an Event of Default, as defined below, under this Promissory Note and this Promissory Note is placed in the hands of an attorney for collection, or in the event that this Promissory Note is collected in whole or in part by suit or through probate or bankruptcy proceedings, or other legal proceedings of any kind (an **"Event of Default"**), the Maker agrees to pay, in addition to all the sums payable hereunder, the Holder's reasonable expenses of collection, including without limitation, reasonable attorneys' fees and disbursements, whether or not suit is brought and through all appeals.

4. General Provisions. Time shall be of the essence with respect to the terms of this Promissory Note. This Promissory Note cannot be changed or modified orally.

5. Assignment. The Holder shall have the right to assign its rights hereunder as determined by the Holder in its sole discretion and without the consent of the Maker. The Maker shall not have the right to assign its obligations hereunder without the consent of the Holder.

6. Governing Law. This Promissory Note shall be construed in accordance with and governed by the laws of Nevada.

THIS PROMISSORY NOTE is executed and made effective as of the date written above.

MAKER:

Focus Universal Inc.

By: /s/ Desheng Wang
Desheng Wang
Its: CEO

Exhibit 10.5

MASTER REVOLVING NOTE

MAXIMUM AMOUNT Up to $1,000,000.00	NOTE DATE May 21, 2015	MATURITY DATE May 20, 2016

On the Maturity Date, stated above, for value received, Focus Universal, Inc., a Nevada corporation ("**Borrower**"), promises to pay, to the order of Perfecular, Inc. or its assigns ("**Lender**"), at a place designated by the Lender in the State of Nevada, the sum of all Advances (as defined below) up to the principal amount of ONE MILLION DOLLARS ($1,000,000.00), or so much of said sum as has been advanced and is then outstanding hereunder, together with interest thereon as hereafter set forth.

Interest shall be payable on the unpaid principal balance until maturity, whether by acceleration or otherwise or upon the occurrence of an Event of Default, as later defined, at a per annum rate equal to Zero and Forty-Three One Hundredths Percent (0.43%), and after that at a rate equal to the Default Rate (as that term is defined herein).

Interest shall be calculated on the basis of a 365-day year for the actual number of days the principal is outstanding. Accrued interest on this Note shall accrue annually commencing May 21, 2015 until the Maturity Date. If any payment of principal or interest under this Note shall be payable on a day other than a business day, this payment shall be extended to the next succeeding business day and interest shall be payable at the rate specified in this Note during this extension.

From time to time, Borrower may request, and Lender may, in its sole discretion, approve an advance (each an "**Advance**") under this Note; provided that the amount of the Advance, together with all other advances under the Note, shall not exceed the maximum amount set forth above.

The "**Default Rate**" under this Note shall be Five Percent (5%) per annum.

The principal amount payable under this Note shall be the sum of all advances made by the Lender to or at the request of the undersigned, less principal payments actually received in cash by the Lender. The books and records of the Lender shall be the best evidence of the principal amount and the unpaid interest amount owing at any time under this Note and shall be conclusive absent manifest error. No interest shall accrue under this Note until the date of the first advance made by the Lender; after that interest on all advances shall accrue and be computed on the principal balance outstanding from time to time under this Note until the same is paid in full. At no time shall the Lender be under any obligation to make any advances to the undersigned pursuant to this Note (notwithstanding anything expressed or implied in this Note or elsewhere to the contrary, including without limit if the Lender supplies the undersigned with a borrowing formula) and the Lender, at any time and from time to time, without notice, and in its sole discretion, may refuse to make advances to the undersigned without incurring any liability due to this refusal and without affecting the undersigned's liability under this Note for any and all amounts advanced.

This Note shall bind the undersigned and the undersigned's successors and assigns.

The undersigned waives presentment, demand, protest, notice of dishonor, notice of demand or intent to demand, notice of acceleration or intent to accelerate, and all other notices, and agrees that no extension or indulgence to the undersigned or release, substitution or nonenforcement of any security, or release or substitution of any guarantor or any other party, whether with or without notice, shall affect the obligations of the undersigned hereunder. The undersigned waives all defenses or right to discharge available under Section 3-605 of the Uniform Commercial Code and waives all other suretyship defenses or right to discharge. The undersigned agrees that the Lender has the right to sell, assign, or grant participations, or any interest, in any or all of the Indebtedness, and that, in connection with this right, but without limiting its ability to make other disclosures to the full extent allowable, the Lender may disclose all documents and information which the Lender now or later has relating to the undersigned or the Indebtedness.

The undersigned agrees to reimburse the holder or owner of this Note for any and all costs and expenses (including, without limit, court costs, legal expenses and reasonable attorneys' fees, whether inside or outside counsel is used, whether or not suit is instituted and, if suit is instituted, whether at the trial court level, appellate level, in a bankruptcy, probate or administrative proceeding or otherwise) incurred in collecting or attempting to collect this Note or incurred in any other matter or proceeding relating to this Note.

The undersigned acknowledges and agrees that there are no contrary agreements, oral or written, establishing a term of this Note and agrees that the terms and conditions of this Note may not be amended, waived or modified except in a writing signed by an officer of the Lender expressly stating that the writing constitutes an amendment, waiver or modification of the terms of this Note. If any provision of this Note is unenforceable in whole or part for any reason, the remaining provisions shall continue to be effective. THIS NOTE SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEVADA.

THE MAXIMUM INTEREST RATE SHALL NOT EXCEED 5%, OR THE HIGHEST APPLICABLE USURY CEILING, WHICHEVER IS LESS.

THE UNDERSIGNED AND THE LENDER ACKNOWLEDGE THAT THE RIGHT TO TRIAL BY JURY IS A CONSTITUTIONAL ONE, BUT THAT IT MAY BE WAIVED. EACH PARTY, AFTER CONSULTING (OR HAVING HAD THE OPPORTUNITY TO CONSULT) WITH COUNSEL OF THEIR CHOICE, KNOWINGLY AND VOLUNTARILY, AND FOR THEIR MUTUAL BENEFIT, WAIVES ANY RIGHT TO TRIAL BY JURY IN THE EVENT OF LITIGATION REGARDING THE PERFORMANCE OR ENFORCEMENT OF, OR IN ANY WAY RELATED TO, THIS NOTE OR THE INDEBTEDNESS.

FOCUS UNIVERSAL, INC.
A Nevada corporation

By: /s/ Desheng Wang
Desheng Wang

Its: Chief Executive Officer

Exhibit 31.1

CERTIFICATION OF PRINCIPAL EXECUTIVE OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002

I, Desheng Wang, certify that:

1. I have reviewed this Annual Report on Form 10-K of Focus Universal Inc. for the year ended March 31, 2015;

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 registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant 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 registrant, 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 registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):

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 registrant'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 registrant's internal control over financial reporting.

Dated: July 28, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Executive Officer
(Principal Executive Officer)

Exhibit 31.2

CERTIFICATION OF PRINCIPAL ACCOUNTING OFFICER
PURSUANT TO SECTION 302 OF THE
SARBANES-OXLEY ACT OF 2002

I, Desheng Wang, certify that:

1. I have reviewed this Annual Report on Form 10-K of Focus Universal Inc. for the year ended March 31, 2015;

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 registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant 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 registrant, 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 registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):

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 registrant'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 registrant's internal control over financial reporting.

Dated: July 28, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Financial Officer
(Principal Financial Officer)

Exhibit 32.1

CERTIFICATION 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 Annual Report of Focus Universal Inc. (the "Company") on Form 10-K for the year ended March 31, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Desheng Wang, Chief Executive Officer (Principal Executive Officer) of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: July 28, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Executive Officer
(Principal Executive Officer)

Exhibit 32.2

CERTIFICATION 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 Annual Report of Focus Universal Inc. (the "Company") on Form 10-K for the year ended March 31, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Desheng Wang, Chief Financial Officer (Principal Financial Officer) of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: July 28, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Financial Officer
(Principal Financial Officer)