SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

[x] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly period ended **September 30, 2015**

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

Commission File No. 333-193087

FOCUS UNIVERSAL INC.

(Exact Name of Small Business Issuer as specified in its charter)

Nevada	**46-3355876**
(State or other jurisdiction of incorporation)	(IRS Employer File Number)
8275 S. Eastern Ave., Ste. 200-674	
Las Vegas, Nevada	**89123**
(Address of principal executive offices)	(zip code)

(626) 272-3883

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant: (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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 Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files. Yes [_] No [_]

Indicate by check mark whether the registrant is a large accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of “large accelerated filer,” “accelerated filer,” and “small 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 Exchange Act) Yes [_] No [X]

As of November 13, 2015, registrant had outstanding 6,580,000 shares of the registrant's common stock at a par value of $0.001 per share.

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FOCUS UNIVERSAL INC.

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PART I FINANCIAL INFORMATION

References in this document to "us," "we," or "Company" refer to FOCUS UNIVERSAL INC.

ITEM 1. FINANCIAL STATEMENTS

FOCUS UNIVERSAL INC.
CONDENSED BALANCE SHEETS

	September 30, 2015 (Unaudited)	March 31, 2015 (Audited)
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 148,969	$ 78,005
Prepaid expenses	16,933	11,865
Due from related party	11,203	–
Total Current Assets	177,105	89,870
Property and equipment, net	1,489	–
Other Assets:		
Deposits	24,726	23,096
Total Assets	$ 203,320	$ 112,966
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 2,605	$ 8,853
Advances from related party	–	12,448
Accrued interest payable	3,829	479
Loan from related party	190,000	20,000
Loan from stockholder	100,000	100,000
Income taxes payable	800	–
Total Current Liabilities	297,234	141,780
Noncurrent Liabilities:		
Deferred rent	570	–
Total Liabilities	297,804	141,780
Commitments and Contingencies		
Stockholders' Deficit:		
Common stock, par value $0.001 per share, 75,000,000 shares authorized; 6,580,000 shares issued and outstanding as of September 30, 2015 (unaudited) and March 31, 2015	6,580	6,580
Additional paid-in capital	71,801	71,801
Accumulated deficit	(172,865)	(107,195)
Total stockholders' deficit	(94,484)	(28,814)
Total Liabilities and Stockholders' Deficit:	$ 203,320	$ 112,966

See Accompanying Notes to Condensed Unaudited Financial Statements

FOCUS UNIVERSAL INC.
STATEMENTS OF OPERATIONS
(UNAUDITED)

	Three Months Ended September 30, 2015	Three Months Ended September 30, 2014	Six Months Ended September 30, 2015	Six Months Ended September 30, 2014
Revenue	$ 9,630	$ 13,450	$ 11,638	$ 20,150
Cost of Revenue	2,025	4,000	4,050	9,000
Gross Profit	7,605	9,450	7,588	11,150
Operation Expenses:				
Compensation - officers	–	3,000	–	6,000
General and administrative	16,050	9,994	27,689	26,731
Professional fees	28,370	12,000	41,418	15,500
Total Operating Expenses	44,420	24,994	69,107	48,231
Loss from Operations	(36,815)	(15,544)	(61,519)	(37,081)
Other Income(Expense):				
Interest expense, net	(1,878)	–	(3,351)	–
Total Other Expense	(1,878)	–	(3,351)	–
Loss before income taxes	(38,693)	(15,544)	(64,870)	(37,081)
Income tax provision	800	–	800	–
Net Loss	$ (39,493)	$ (15,544)	$ (65,670)	$ (37,081)
Net Loss Per Common Share: Basic and Diluted	$ (0.01)*	$ (0.00)*	$ (0.01)*	$ (0.00)*
Weight Average Number of Common Shares Outstanding - Basic and Diluted	6,580,000	6,580,000	6,580,000	6,451,585

* Denotes a loss of less than $(0.01) per share

See Accompanying Notes to Condensed Unaudited Financial Statements

FOCUS UNIVERSAL INC.
CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
FOR THE PERIOD FROM MARCH 31, 2014 TO SEPTEMBER 30, 2015

Description	Common stock Shares	Common stock Amount	Common Stock Subscription	Additional Paid-In Capital	Accumulated Deficit	Total Stockholders' Deficit
Balance - March 31, 2014 - audited	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 year	–	–	–	–	(84,341)	(84,341)
Balance - March 31, 2015 - audited	6,580,000	6,580	–	71,801	(107,195)	(28,814)
						–
Net loss for the period	–	–	–	–	(65,670)	(65,670)
Balance - September 30, 2015 - unaudited	6,580,000	$ 6,580	$ –	$ 71,801	$ (172,865)	$ (94,484)

See Accompanying Notes to Condensed Unaudited Financial Statements

FOCUS UNIVERSAL INC.
CONDENSED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Six Months Ended September 30, 2015	Six Months Ended September 30, 2014
Cash Flows from Operating Activities:		
Net Loss	$ (65,670)	$ (37,081)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation expense	150	–
Changes in Operating Assets and Liabilities:		
Prepaid expenses	(5,068)	(9,038)
Deposits	(1,630)	–
Accounts payable and accrued liabilities	(6,247)	3,646
Accounts payable - related party	–	6,000
Accrued interest payable - related party	3,350	–
Income taxes payable	800	–
Deferred rent	570	–
Net Cash Flows used in Operating Activities	(73,745)	(36,473)
Cash Flows from Investing Activities:		
Purchase of property and equipment	(1,640)	–
Net Cash Flows used in Investing Activities	(1,640)	–
Cash Flows from Financing Activities:		
Proceeds from sale of common stock	–	29,250
Advances from (repayment to) related party	(23,651)	–
Advances by way of loan from related party	170,000	–
Net Cash Flows provided by Financing Activities	146,349	29,250
Net Change in Cash and Cash Equivalents	70,964	(7,223)
Cash and cash equivalents - Beginning of Period	78,005	7,408
Cash and cash equivalents - End of Period	$ 148,969	$ 185
Supplemental Disclosures for Statement of Cash Flows:		
Interest paid	$ –	$ –
Income tax paid	$ –	$ –
Supplemental Disclosures of Non-cash Investing and Financing Activities:	$ –	$ –

See Accompanying Notes to Condensed Unaudited Financial Statements

FOCUS UNIVERSAL INC.
NOTES TO THE CONDENSED UNAUDITED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIODS ENDED SEPTEMBER 30, 2015 AND 2014

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.

On October 21, 2015, Xu Tang entered into a stock purchase agreement whereby he collectively sold 3,260,000 shares of the Company's Common Stock to eight persons using private funds to purchase the shares. This represents 49.5% of the Company's outstanding common stock and represents a material change in control of the Company's ownership. Buyers include Shuqin Xu (who now owns 19.7% of the Company), Tianzeng Xu and Youjuan Xiong(who now each own 7.5% of the Company) and five other unrelated persons. To the Company's knowledge, there are no arrangements or understandings among members of both the former and new control groups and their associates with respect to election of directors or other matters.

Effective as of October 21, 2015, Xu Tang and Yan Chen resigned from their positions as President and Senior Vice President, respectively, of the Company. There are no disagreements between the Company and Messrs. Tang and Chen. Dr. Edward Lee has been appointed to serve as President of the Company.

Also effective as of October 21, 2015, Dr. Jennifer Gu and Dr. Edward Lee were appointed as directors of the Company, and Dr. Gu and Dr. Lee accepted such appointments. Thereupon, each of Xu Tang and Yan Chen resigned as directors of the Company. Accordingly, the entire Board of Directors consists of Dr. Desheng Wang, Dr. Jennifer Gu, and Dr. Edward Lee.

Current Operations

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.

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").

Unaudited Interim Financial Information

The accompanying unaudited interim financial statements and related notes have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") for interim financial information, and with the rules and regulations of the United States Securities and Exchange Commission ("SEC") to Form 10-Q and Article 8 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by U.S. GAAP for complete financial statements. The unaudited interim financial statements furnished reflect all adjustments (consisting of normal recurring accruals) which are, in the opinion of management, necessary to a fair statement of the results for the interim periods presented. Unaudited interim results are not necessarily indicative of the results for the full fiscal year. These unaudited interim consolidated financial statements should be read in conjunction with the financial statements of the Company for the year ended March 31, 2015 and notes thereto contained in the information as part of the Company's Annual Report on the Form 10-K, which was filed with the Securities and Exchange Commission on July 28, 2015.

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. Consequently these additional disclosures are not 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.

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.

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.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed under the straight-line method. Estimated useful lives range from three to seven years on all categories of depreciable assets. The cost and accumulated depreciation of assets sold or retired are removed from the respective accounts and any gain or loss is included in earnings. Maintenance and repairs are expensed currently. Major renewals and betterments are capitalized.

Long-term assets of the Company are reviewed when circumstances warrant as to whether their carrying value has become impaired. The Company considers assets to be impaired if the carrying value exceeds the future projected cash flows from related operations. The Company also re-evaluates the periods of amortization to determine whether subsequent events and circumstances warrant revised estimates of useful lives.

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 for the six month periods ended September 30, 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 for the six month periods ended September 30, 2015 and 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 carryforwards. 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 September 30, 2015 and March 31, 2015.

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 six month periods ended September 30, 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 does not believe that any recently issued, but not yet adopted, accounting pronouncements will have a material impact on its financial position, results of operations or cash flows.

Reclassification

Certain items in March 31, 2015 financial statements have been reclassified to comply with the current period presentation. These reclassifications had no effect on previously reported net loss.

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 an accumulated deficit as of September 30, 2015 and March 31, 2015 of $172,865 and $107,195, respectively, and a net loss for the period from December 4, 2012 (Inception) through September 30, 2015 of $172,865. 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 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 increase revenues and in its ability to raise additional capitals, 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 and capital 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 – Property and Equipment

At September 30, 2015 and March 31, 2015, property and equipment consisted of the following:

	September 30, 2015	March 31, 2015
Furniture and fixture	$ 1,640	$ –
Less accumulated depreciation	(151)	–
Property and equipment, net	$ 1,489	$ –

Depreciation expense for the six months period ended September 30, 2015 and 2014 amounted to $151 and $0, respectively. Depreciation expense for the three months period ended September 30, 2015 and 2014 amounted to $83 and $0, respectively.

Note 5 – 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 six months ended September 30, 2015 and 2014 were as follows:

	For the Three Months Ended September 30, 2015	For the Three Months Ended September 30, 2014	For the Six Months Ended September 30, 2015	For the Six Months Ended September 30, 2014
President, Chief Executive Officer	$ –	$ 1,500	$ –	$ 3,000
Chief Financial Officer, Secretary and Treasurer	–	1,500	–	3,000
	$ –	$ 3,000	$ –	$ 6,000

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 related party

Perfecular, Inc. an entity related to the major shareholder of the Company grants advances to the Company from time to time, and the advances are non-interest bearing. The total advances amounted to $0 and $12,448 as of September 30, 2015 and March 31, 2015, respectively.

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 and is unsecured and due on demand. The outstanding balance was $100,000 at March 31, 2015, with accrued interest payable of $2,976 and $479 as of September 30, 2015 and March 31, 2015, respectively. This loan was repaid in full subsequent to September 30, 2015 as described at Note 8.

Loan from related party

On February 1, 2015, the Company borrowed $20,000 from an entity related to one of the major shareholders of the Company. This loan bore an annual interest rate of 0.48% and is payable upon the demand of the lender. The outstanding balance for this loan was $20,000 at March 31, 2015 and was repaid in full subsequent to March 31, 2015.

On May 21, 2015, the Company issued a revolving demand promissory note to Perfecular, Inc., an entity related to one of the major shareholders of the Company, in a maximum amount of $1,000,000 which will be used as operating capital. The note bears an annual interest rate of 0.43%, both accrued interest and principal balance due at maturity. The note matures on May 20, 2016. As of September 30, 2015, the outstanding balance was $190,000 with accrued interest payable of $853 at September 30, 2015. Subsequently, the outstanding balance was reduced to $140,000. Please refer to Note 8 for additional information.

Note 6 – Commitments and Contingencies

On March 31, 2015, the Company entered into a two-year industrial/commercial multi-tenant lease agreement with P.G.A. Lawson Limited Partnership, to lease an office and warehouse space. The lease commenced on April 20, 2015 and ends on April 30, 2017. The first year's monthly rent is approximately $7,699 and will be increased by 3% to $7,930 per month through the rest of the lease term. The warehouse is located at 829 Lawson Street in the City of Industry, California. Rent expense under this lease will be recognized over the life of the lease on a straight-line basis. Straight-line monthly rent expense over the term of the lease will be $7,812. During six months ended September 30, 2015, the variance between the straight line rent expense and the actual rent paid/abated was recorded as deferred rent at September 30, 2015, totaled $570. The Company immediately sub-leased a portion of the facility to Pefecular Inc., an entity related to one of the major shareholders. The lease is a non-cancelable operating lease with a fixed monthly rent of $5,000. The lease commenced on May 1, 2015 and expires on April 30, 2017. The sublease income for the six months ended September 30, 2015 amounted to $25,000 and was treated as a reduction to the Company's rent expenses. As of September 30, 2015, this related entity owed the Company $11,203.

Total rent expense was $16,583 and $0 for the six months ended September 30, 2015 and 2014, respectively. Total rent expense was $8.828 and $0 for the three months ended September 30, 2015 and 2014, respectively.

Future minimum lease commitments are as follows:

September 30,	Rent Expense	Sublease Income	Net Rent Expense
2016	$ 93,693	(60,000)	$ 33,693
2017	$ 55,720	(35,000)	$ 20,720
Thereafter	–	–	–

On December 29, 2014 the Company entered into a consulting agreement with MorePro Marketing, Inc., which was submitted to the Securities and Exchange Commission on January 5, 2015. Under the terms of this agreement, the Company agreed to pay MorePro Marketing, Inc. a minimum of $625 per month, plus reimbursement of any expenses incurred by MorePro Marketing, Inc. for the services of search engine optimization, network affiliate marketing, and weblogging services. There is a ninety-day minimum timeframe for each new client to cancel, after which either party can terminate after thirty days' notice. The Company currently pays $625 per month. The agreement requires us to give at least thirty days' notice if we choose to cancel their services.

Note 7 – Stockholders' Equity

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.

During six months ended September 30, 2014, the Company completed a sale of 2,580,000 shares of common stock at $0.0125 per share for total proceeds of $32,250. $3,000 of the proceeds had been received in the prior quarter ended March 31, 2014.

No shares of common stock were issued during the six months ended September 30, 2015.

As of September 30, 2015 and March 31, 2015, the Company had 6,580,000 shares of common stock issued and outstanding.

Additional Paid in Capital

On December 29, 2014, pursuant to the terms of the Stock Purchase Agreements, the former officers and stockholders forgave the advances to the Company totaled $26,731 and the 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 8 – Subsequent Events

On October 2, 2015, the Company repaid $50,000 of loan back to Perfecular Inc. As of the date these financial statements were issued, the total amount of loan to related party outstanding balance totaled $140,000.

On October 21, 2015 Xu Tang entered into a stock purchase agreement whereby he collectively sold 3,260,000 shares of the Company's Common Stock to eight persons using private funds to purchase the shares. This represents 49.5% of the Company's outstanding common stock and represents a material change in control of the Company's ownership. Buyers included Shuqin Xu (who now owns 19.7% of the Company), Tianzeng Xu and Youjuan Xion (who now each own 7.5% of the Company) and five other unrelated persons.

On October 22, 2015, the Company repaid $100,000 of loan with any accrued interest back to Xu Tang, the shareholder of the Company.

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 that other than as disclosed above, there were no reportable subsequent events to be disclosed.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS AND PLAN OF OPERATION

The following discussion of our financial condition and results of operations should be read in conjunction with, and is qualified in its entirety by, the consolidated financial statements and notes thereto included in, Item 1 in this Quarterly Report on Form 10-Q. This item contains forward-looking statements that involve risks and uncertainties. Actual results may differ materially from those indicated in such forward-looking statements.

Forward-Looking Statements

This Quarterly Report on Form 10-Q and the documents incorporated herein by reference contain forward-looking statements. Such forward-looking statements are based on current expectations, estimates, and projections about our industry, management beliefs, and certain assumptions made by our management. Words such as "anticipates", "expects", "intends", "plans", "believes", "seeks", "estimates", variations of such words, and similar expressions are intended to identify such forward-looking statements. These statements are not guarantees of future performance and are subject to certain risks, uncertainties, and assumptions that are difficult to predict; therefore, actual results may differ materially from those expressed or forecasted in any such forward-looking statements. Unless required by law, we undertake no obligation to update publicly any forward-looking statements, whether as a result of new information, future events, or otherwise. However, readers should carefully review the risk factors set forth herein and in other reports and documents that we file from time to time with the Securities and Exchange Commission, particularly the Report on Form 10-K, Form 10-Q and any Current Reports on Form 8-K.

Narrative Description of the 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. The information obtained on or accessible through the Company’s website is not incorporated into this Quarterly Report on Form 10-Q and you may not consider it a part of this Quarterly Report on Form 10-Q. 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. On October 21, 2015 Xu Tang entered into a stock purchase agreement whereby he collectively sold 3,260,000 shares of the Company’s Common Stock to eight persons using private funds to purchase the shares. Buyers included Shuqin Xu (who now owns 19.7% of the Company), Tianzeng Xu and Youjuan Xion (who now each own 7.5% of the Company) and five other unrelated persons. Effective as of October 21, 2015, Xu Tang and Yan Chen resigned from their positions as President and Senior Vice President, respectively, of the Company. There are no disagreements between the Company and Messrs. Tang and Chen. Dr. Edward Lee has been appointed to serve as President of the Company. Also effective as of October 21, 2015, Dr. Jennifer Gu and Dr. Edward Lee were appointed as directors of the Company, and Dr. Gu and Dr. Lee accepted such appointments. Thereupon, each of Xu Tang and Yan Chen resigned as directors of the Company.

We generate our revenue from providing services that include marketing, advertising and website design to small sized businesses. We meet the needs of small businesses anywhere along their lifecycle with affordable solutions. 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 with MorePro Marketing, Inc., we plan to expand our service offerings to include subscription-based service packages. We have leased a 9,745 square foot warehouse in Los Angeles County, California. On May 1, 2015, we subleased 6,000 square feet of the warehouse space to Perfecular Inc., a related party, for five thousand dollars ($5,000) per month based on an agreement that will last through April 2017. We retain the remainder of the space. 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.

Our current services include:

Marketing

We offer a wide variety of online marketing service to meet our clients' needs. Our services include: email marketing; targeted, weblog campaigns, 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.

Key Business Metrics

In the future, the key business metrics that management will review include the following:

Net Subscriber Additions

We maintain and grow our subscriber base through a combination of adding new subscribers and retaining existing subscribers. We review this metric to evaluate whether we are performing to our business plan. An increase in net subscriber additions could signal an increase in revenue, higher customer retention, and an increase in the effectiveness of our sales efforts. Similarly, a decrease in net subscriber additions could signal decreased revenue, lower customer retention, and a decrease in the effectiveness of our sales efforts. Net subscriber additions above or below our business plan could have a long-term impact on our operating results.

Customer Retention Rate (Retention Rate)

Retention rate is the key metric that allows management to evaluate whether we are retaining our existing subscribers in accordance with our business plan.

Results of operations for the three and six months ended September 30, 2015 compared to the three and six months ended September 30, 2014.

Revenue, cost of sales and gross profit

Our gross revenue for the three and six months ended September 30, 2015, was $9,630 and $11,638, respectively, compared to $13,450 and $20,150 for the respective three and six months ended September 30, 2014. Our cost of revenues for the three and six months ended September 30, 2015, was $2,025 and 4,050, respectively (September 30, 2014: $4,000 and $9,000, respectively) resulting in a gross profit of $7,605 and $7,588 for the respective three and six months ended September 30, 2015 (September 30, 2014 gross profit: $9,450 and 11,150, respectively).

All of our revenues are derived from search engine optimization consulting, weblog consulting, custom web design, development of online and social media strategy, advertising campaign planning and social media consulting. Our former officers and directors performed all the work for the six months ended September 30, 2014, except web development. An independent third party contractor performed the web development for the six months ended September 30, 2014. The decrease in revenue is primarily related to change in control, which recently took place in December 2014. We lost clients who followed the former management team and stopped subscribing to our services. After the change in control, we engaged MorePro Marketing, Inc. We have not been able to develop a significant client base after the change of control to show an increase in our results of operations for the six months ended September 30, 2015. MorePro Marketing Inc. performs our entire Internet consulting services as well as creates additional products and services we can offer to our clients. Our management is reviewing strategies that will allow us to attract new clientele. We do not have long-term contracts with any of our former clients and rely on signing new clients in order to generate additional revenues. Our new clients will have a minimum ninety (90) day contract that will automatically renew. If we will not be able to attract new clients we will be unable to generate revenue and our business will be harmed. We are actively pursuing additional clients and working on generating additional revenue from our existing subscribers.

Operating Costs and Expenses

The major components of our operating expenses for the three and six months ended September 30, 2015 and 2014 are outlined in the tables below:

	For the Three Months Ended September 30, 2015	For the Three Months Ended September 30, 2014	Increase (Decrease) $
Officer compensation	$ –	$ 3,000	$ (3,000)
General and administrative	16,050	9,994	6,056
Professional fees	28,370	12,000	16,370
Total operating expenses	$ 44,420	$ 24,994	$ 19,426

	For the Six Months Ended September 30, 2015	For the Six Months Ended September 30, 2014	Increase (Decrease) $
Officer compensation	$ –	$ 6,000	$ (6,000)
General and administrative	27,689	26,731	958
Professional fees	41,418	15,500	25,918
Total operating expenses	$ 69,107	$ 48,231	$ 20,876

The increase in our operating costs for the six months ended September 30, 2015, compared to the same period in our fiscal 2014, was due to an increase in our corporate activities related to implementation of our business plan.

Consulting services provided by the President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer for the three- and six-month periods ended September 30, 2015 and 2014 were as follows:

	For the Three Months Ended September 30, 2015	For the Three Months Ended September 30, 2014	For the Six Months Ended September 30, 2015	For the Six Months Ended September 30, 2014
President, Chief Executive Officer	$ –	$ 1,500	$ –	$ 3,000
Chief Financial Officer, Secretary and Treasurer	–	1,500	–	3,000
	$ –	$ 3,000	$ –	$ 6,000

On December 29, 2014, pursuant to the terms of the Stock Purchase Agreements, the former officers and stockholders forgave accrued compensation of $14,400. This amount was recorded as contributions to capital and recognized in additional paid in capital.

General and administrative expenses of $16,050 incurred during the six months ended September 30, 2015 consisted of filing fees of $3,513 (September 30, 2014: $4,590), accounting fees of $0 (September 30, 2014: $3,500, transfer agent fees of $1,300 (September 30, 2014: $12,512), office expenses of $6,143 (September 30, 2014: $3,852), office rent of $16,583 net of sublease income of $25,000 (September 30, 2014: $0), and bank charges of $0 (September 30, 2014: $183).

Professional fees increased from $15,500 during the six months ended September 30, 2014 to $41,418 during the six months ended September 30, 2015, and increase of $25,918. The increase in professional fees is due to the engagement of a team of professional securities attorneys for the preparation of our reports.

The decrease in revenue is due to the change in control. The previous executives were professional marketing consultants and performed our services themselves instead of hiring a third party or having lower-level staff perform the services. Current management is focused on raising capital and pursuing growth strategies and opportunities and outsourcing the performance of Internet marketing services to third parties rather than performing the Internet marketing services directly. This change in strategy costs more money and generates less immediate revenue while the business is in the early growth phase.

Net Losses

During the six months ended September 30, 2015 and 2014, we incurred net losses of $65,670 and $37,081, respectively, due to the factors discussed above.

Liquidity and Capital Resources

Working Capital

	September 30, 2015		March 31, 2015	
Current Assets	$	177,105	$	89,870
Current Liabilities	$	(297,234)	$	(141,780)
Working Capital Deficiency	$	(120,129)	$	(51,910)

Cash Flows

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

	For the Six Months Ended September 30, 2015		For the Six Months Ended September 30, 2014	
Cash used in operating activities	$	(73,745)	$	(36,473)
Cash used in investing activities		(1,640)		–
Cash provided by financing activities		146,349		29,250
Net increase (decrease) in cash	$	70,964	$	(7,223)

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.

Cash Flows from Operating Activities

The net cash used in operating activities of $73,745 for the six months ended September 30, 2015 was primarily the result of our net loss of $65,670 and changes in our operating assets and liabilities. These changes included an increase in prepaid expense of $5,068, rent deposits of $1,630, accrued interest payable of $3,350 and deferred rent of $570, and a decrease in accounts payable of $6,247. The increase in prepaid expenses was due to the payment of $10,000 annual fees to OTC Markets Group Inc. that covers a period from September 1, 2015 to August 31, 2016. As of September 30, 2015, the Company expensed a portion of these fees for the month of September in the amount of $1,667. The increase in deposits was due to utility deposits paid for six months ended September 30, 2015. The increase in accrued interest was due to additional interest accrued from outstanding loan from shareholder and related entity. The decrease in accounts payable represents professional fees charged to the Company that were paid during six months ended September 30, 2015.

The net cash used in operating activities of $36,473 for the six months ended September 30, 2014 was primarily the result of our net loss of $37,081, and changes in our operating assets and liabilities. These changes include an increase in prepaid expenses of $9,038, in accounts payable and accrued liabilities of $3,646 and in amounts due to related party of $6,000. The increase in prepaid expenses was due to the payment of $10,000 annual fees to OTC Markets Group Inc. that covers a period from September 1, 2014 to August 31, 2015. As of September 30, 2014 the Company expensed a portion of these fees for the month of September in the amount of $654. The increase in accounts payable and accrued liabilities reflected the increase in our general operating expenses incurred during the six months ended September 30, 2014 that remained unpaid at the end of the reporting period. The increase in amounts due to related party represent a portion of management consulting fees charged to the company by its officers that remained unpaid at the end of the quarter.

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

The net cash used in investing activities of $1,640 for the six months ended September 30, 2015 represents funds used to purchase furniture for the Company.

We did not generate or use any cash from investing activities during the six months ended September 30, 2015.

Cash Flows from Financing Activities

During the six months ended September 30, 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. The Company have received $959,925 pursuant to this note. As of September 30, 2015, the Company repaid 769,925 of the loan back to the related party, the outstanding balance was $190,000. As of the date of this filing, the Company repaid additional $40,000 of the loan back to the related party.

During the six months ended September 30, 2015, the Company repaid $20,000 loan to a related party.

The Company repaid $23,651 related to advances from a related party during the six months ended September 30, 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 the Company received $3,000 in common stock subscription funds. We completed the sale of 2,580,000 shares of common stock at $0.0125 per share for total proceeds of $32,250 and received the balance of $29,250 funds during the six months ended September 30, 2014.

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.

Recent Accounting Pronouncements

See Note 2 to the Financial Statements.

Off Balance Sheet Arrangements

As of September 30, 2015, we did not have any significant off-balance-sheet arrangements, as defined in Item 303(a)(4)(ii) of Regulation SK.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

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

ITEM 4. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we have conducted an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a15(e) and 15d15(e) under the Securities and Exchange Act of 1934, as of the end of the period covered by this report. Based on this evaluation, our principal executive officer and principal financial officer concluded as of the evaluation date that our disclosure controls and procedures were effective such that the material information required to be included in our Securities and Exchange Commission reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms relating to our company, particularly during the period when this report was being prepared.

Additionally, there were no significant changes in our internal controls or in other factors that could significantly affect these controls subsequent to the evaluation date. We have not identified any significant deficiencies or material weaknesses in our internal controls, and therefore there were no corrective actions taken.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

We were not subject to any legal proceedings during the six months ended September 30, 2015 and there are currently no legal proceedings, to which we are a party, which could have a material adverse effect on our business, financial condition or operating results.

ITEM 1A. RISK FACTORS

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 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

No shares or common stock were sold during the six months ended September 30, 2015.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

No senior securities were issued and outstanding during the six-month periods ended September 30, 2015 or 2014.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable to our Company.

ITEM 5. OTHER INFORMATION

Our common stock has been quoted on the OTC Bulletin Board and on the OTC Link since July 31, 2014 under the symbol “FCUV”.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

Exhibits

The following financial information is filed as part of this report:

(a) (1) FINANCIAL STATEMENTS
(2) SCHEDULES
(3) EXHIBITS. The following exhibits required by Item 601 to be filed herewith are incorporated by reference to previously filed documents:

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 Current Report on Form 8-K filed with the Commission on January 5, 2015.
10.2	Stock Purchase Agreement dated December 29, 2014. Incorporated by reference to the Company’s Current Report on Form 8-K filed with the Commission on January 5, 2015.
10.3	Unsecured Demand Promissory Note dated February 25, 2015 in the amount of $100,000. Incorporated by reference to the Company’s 10-K Annual Report filed previously with the SEC.
10.4	Master Revolving Note dated May 21, 2015 in the amount of $1,000,000. Incorporated by reference to the Company’s 10-K Annual Report filed previously with the SEC.
10.5	Sublease Agreement with Perfecular Inc. dated April 20, 2015. Incorporated by reference to the Company’s Quarterly Statement filed on Form 10-Q on August 14, 2015.
31.1	Certification of CEO pursuant to Sec. 302
31.2	Certification of CFO pursuant to Sec. 302
32.1	Certification of CEO pursuant to Sec. 906
32.2	Certification of CFO pursuant to Sec. 906
101.INS**	XBRL Instances 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

** 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.

	Focus Universal Inc.
Date: November 12, 2015	By: /s/ Desheng Wang Desheng Wang Chief Executive Officer
Date: November 12, 2015	By: /s/ Desheng Wang Desheng Wang Chief Financial Officer

Exhibit 31.1

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

I, Desheng Wang, certify that:

1) I have reviewed this quarterly report on Form 10-Q.

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) I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control 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 the 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.

(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 (the Registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and

5) I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors (or persons performing the equivalent functions):

(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 controls over financial reporting.

Date: November 12, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Executive Officer

Exhibit 31.2

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

I, Desheng Wang, certify that:

1) I have reviewed this quarterly report on Form 10-Q.

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) I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control 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 the 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.

(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 (the Registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and

5) I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors (or persons performing the equivalent functions):

(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 controls over financial reporting.

Date: November 12, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Financial Officer

Exhibit 32.1

CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Focus Universal Inc. (the Company") on Form 10-Q for the period ended herein as filed with the Securities and Exchange Commission (the "Report"), I, Desheng Wang, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §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 fully presents, in all material respects, the financial condition and results of operations or the Company.

Dated: November 12, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Executive Officer

Exhibit 32.2

CERTIFICATION PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Focus Universal Inc. (the Company") on Form 10-Q for the period ended herein as filed with the Securities and Exchange Commission (the "Report"), I, Desheng Wang, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to §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 fully presents, in all material respects, the financial condition and results of operations or the Company.

Dated: November 12, 2015

By: /s/ Desheng Wang
Desheng Wang
Chief Financial Officer