

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

FORM 10-Q

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

For the quarterly period ended September 30, 2014

or

TRANSITION REPORT PURSUANT TO 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**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**8275 S. Eastern Ave., Ste.200-674**  
**Las Vegas, Nevada**  
(Address of Principal Executive Offices)

**46-3355876**  
(I.R.S. Employer  
Identification No.)

**89123**  
(Zip Code)

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

Indicate by check mark whether the registrant (1) has 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 Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files. Yes [X] No [ ]

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 the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [ ]  
Non-accelerated filer [ ]

Accelerated filer [ ]  
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]

**Applicable Only to Corporate Issuers:**

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date:

<b>Class</b>	<b>Outstanding as of November 10, 2014</b>
Common Stock, \$0.001 par value	6,580,000

**FOCUS UNIVERSAL INC.**

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PART 1 – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

FOCUS UNIVERSAL INC.  
(A DEVELOPMENT STAGE COMPANY)  
CONDENSED FINANCIAL STATEMENTS  
FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,  
AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014  
(Unaudited)

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

	<b>September 30, 2014 (Unaudited)</b>	<b>March 31, 2014 (Audited)</b>
<b>ASSETS</b>		
Current Assets:		
Cash	\$ 185	\$ 7,408
Prepaid expenses	9,346	308
Total current assets	9,531	7,716
Total Assets	\$ 9,531	\$ 7,716
<b>LIABILITIES AND STOCKHOLDERS' DEFICIT</b>		
Current Liabilities:		
Accounts payable and accrued liabilities	\$ 20,816	\$ 17,170
Accounts payable - related parties	12,400	6,400
Total current liabilities	33,216	23,570
Total Liabilities	33,216	23,570
<b>Commitments and Contingencies</b>		
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 September 30, 2014 and March 31, 2014, respectively	6,580	4,000
Common stock subscription	-	3,000
Additional paid-in capital	29,670	-
Deficit accumulated during the development stage	(59,935)	(22,854)
Total stockholders' deficit	(23,685)	(15,854)
Total Liabilities and Stockholder's Deficit	\$ 9,531	\$ 7,716

*See Accompanying Notes to Condensed Unaudited Financial Statements*

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

	Three Months Ended September 30, 2014 (Unaudited)	Three Months Ended September 30, 2013 (Unaudited)	Six Months Ended September 30, 2014 (Unaudited)	Six Months Ended September 30, 2013 (Unaudited)	Cumulative From Inception (December 4, 2012) Through September 30, 2014 (Unaudited)
Revenue	\$ 13,450	\$ 7,500	\$ 20,150	\$ 7,500	\$ 36,050
Cost of revenue	4,000	5,000	9,000	5,000	14,000
Gross profit	9,450	2,500	11,150	2,500	22,050
<b>Operating Expenses:</b>					
Compensation - officers	3,000	400	6,000	400	12,400
General and administrative	9,994	696	26,731	696	40,535
Professional fees	12,000	3,000	15,500	3,000	29,050
Total operating expenses	24,994	4,096	48,231	4,096	81,985
Income (Loss) from Operations	(15,544)	(1,596)	(37,081)	(1,596)	(59,935)
Income tax provision	-	-	-	-	-
Net Loss	\$ (15,544)	\$ (1,596)	\$ (37,081)	\$ (1,596)	\$ (59,935)
<b>Net Loss Per Common Share:</b>					
Net loss per common share - Basic and Diluted	\$ (0.00)*	\$ (0.04)	\$ (0.00)*	\$ (0.07)	
<b>Weighted Average Number of Common Shares</b>					
Outstanding - Basic and Diluted	6,580,000	43,478	6,451,585	21,858	

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

See Accompanying Notes to Condensed Unaudited Financial Statements

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**CONDENSED STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT**  
**FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012)**  
**THROUGH SEPTEMBER 30, 2014**

Description	Common stock		Common Stock Subscription	Additional Paid-In Capital	Deficit Accumulated During Development Stage	Total
	Shares	Amount				
Balance at Inception (December 4, 2012) – (Audited)	-	\$ -	-	-	-	-
Net loss for the period	-	-	-	-	(2,348)	(2,348)
Balance – March 31, 2013 – (Audited)	-	-	-	-	(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 – (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)
Net loss for the period	-	-	-	-	(37,081)	(37,081)
<b>Balance – September 30, 2014 – (Unaudited)</b>	<b>6,580,000</b>	<b>\$ 6,580</b>	<b>\$ -</b>	<b>29,670</b>	<b>\$ (59,935)</b>	<b>\$ (23,685)</b>

*See Accompanying Notes to Condensed Unaudited Financial Statements*

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

	Six Months Ended September 30, 2014 (Unaudited)	Six Months Ended September 30, 2013 (Unaudited)	Cumulative From Inception (December 4, 2012) Through September 30, 2014 (Unaudited)
<b>Operating Activities:</b>			
Net Loss	\$ (37,081)	\$ (1,596)	\$ (59,935)
Adjustments to reconcile net loss to net cash used in operating activities:			
Changes in Operating Assets and Liabilities-			
Prepaid expenses	(9,038)	-	(9,346)
Accounts payable and accrued liabilities	3,646	9,960	20,816
Accounts payable - related party	6,000	52	12,400
<b>Net Cash Used in Operating Activities</b>	<b>(36,473)</b>	<b>8,416</b>	<b>(36,065)</b>
<b>Investing Activities:</b>			
<b>Net Cash Generated by (Used in) Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financing Activities:</b>			
Proceeds from sale of common stock	29,250	4,000	36,250
<b>Net Cash Provided by Financing Activities</b>	<b>29,250</b>	<b>4,000</b>	<b>36,250</b>
<b>Net Change in Cash</b>	<b>(7,223)</b>	<b>12,416</b>	<b>185</b>
<b>Cash - Beginning of Period</b>	<b>7,408</b>	<b>-</b>	<b>-</b>
<b>Cash - End of Period</b>	<b>\$ 185</b>	<b>\$ 12,416</b>	<b>\$ 185</b>
Cash paid during the period for:			
Interest	\$ -	\$ -	\$ -
Income tax paid	\$ -	\$ -	\$ -

*See Accompanying Notes to Condensed Unaudited Financial Statements*

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE CONDENSED UNAUDITED FINANCIAL STATEMENTS**

**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.

**Note 2 – Summary of Significant Accounting Policies**

*Basis of Presentation – 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, 2014 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 June 30, 2014.

*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.



**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

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 carrying amount of the Company's financial assets and liabilities, such as cash, 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 Equivalents

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

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

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.

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

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.

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.

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

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, 2014 and March 31, 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 reflect the potential dilution that could occur from common shares issuable through contingent shares issuance arrangement, stock options or warrants.

There were no potentially debt or equity instruments issued and outstanding at any time during the six-month periods ended September 30, 2014 or 2013.

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

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

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 September 30, 2014 and March 31, 2014 of \$59,935 and \$22,854, respectively, and a net loss for the period from December 4, 2012 (Inception) through September 30, 2014 of \$59,935. 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, the Company's cash position may not be sufficient enough to support the Company's 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 sufficient 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 sufficient 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.

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 three and six months ended September 30, 2014 and 2013 were as follows:

	For the Three Months Ended September 30, 2014	For the Three Months Ended September 30, 2013	For the Six Months Ended September 30, 2014	For the Six Months Ended September 30, 2013
President, Chief Executive Officer	\$ 1,500	\$ 200	\$ 3,000	\$ 200
Chief Financial Officer, Secretary and Treasurer	1,500	200	3,000	200
	<u>\$ 3,000</u>	<u>\$ 400</u>	<u>\$ 6,000</u>	<u>\$ 400</u>

**FOCUS UNIVERSAL INC.**  
**(A DEVELOPMENT STAGE COMPANY)**  
**FOR THE THREE AND SIX MONTHS ENDED SEPTEMBER 30, 2014 AND 2013,**  
**AND FOR THE PERIOD FROM INCEPTION (DECEMBER 4, 2012) TO SEPTEMBER 30, 2014**

**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS**

Accounts Payable – Related Parties

As at September 30, 2014 and March 31, 2014 the Company owed its directors and officers \$12,400 and \$6,400 respectively. These amounts represent unpaid consulting fees.

**Note 5 – 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.

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. 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 six months ended September 30, 2014.

**Note 6 – Subsequent Events**

The Company has evaluated all events that occurred after the balance sheet date through the date when the financial statements were issued on November 5, 2014 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 OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

### *Forward-Looking Statements and Associated Risks.*

*The following discussion should be read in conjunction with the financial statements and the notes to those statements included elsewhere in this Quarterly Report on Form 10-Q. This Quarterly Report on Form 10-Q contains certain statements that are forward-looking within the meaning of the Private Securities Litigation Reform Act of 1995. Certain statements contained in the MD&A are forward-looking statements that involve risks and uncertainties. The forward-looking statements are not historical facts, but rather are based on current expectations, estimates, assumptions and projections about our industry, business and future financial results. Our actual results could differ materially from the results contemplated by these forward-looking statements due to a number of factors, including those discussed in other sections of this Quarterly Report on Form 10-Q.*

### **Our Business**

Focus Universal Inc. ("the Company", "we", "us" or "our") is an online marketing, advertising and design provider. 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. We plan to expand our service offerings to include subscription-based service packages.

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; affiliate marketing; pay per click 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 MSN have similar paid search programs available). 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.

#### 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.

### **Results of operations for the three months ended September 30, 2014 compared to the three months ended September 30, 2013.**

#### *Revenue, cost of sales and gross profit*

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, except web development, was performed by our officers and directors. The web development was performed by an independent third party contractor. We do not have long-term contracts with any of our clients and rely on signing new clients in order to generate additional revenues. If we will not be able to attract new clients our revenue could decline and our business could be harmed.

Our gross revenue for the three months ended September 30, 2014, was \$13,450, compared to \$7,500 for the three months ended September 30, 2013. Our cost of revenues for the three months ended September 30, 2014, was \$4,000 (September 30, 2013: \$5,000) resulting in a gross profit of \$9,450 (September 30, 2013: \$2,500).

#### *Operating Costs and Expenses*

The major components of our operating expenses for the three months ended September 30, 2014 and 2013 are outlined in the table below:

	For the Three Months Ended September 30, 2014	For the Three Months Ended September 30, 2013	Increase (Decrease) \$
Officer compensation	\$ 3,000	\$ 400	2,600
General and administrative	9,994	696	9,298
Professional fees	12,000	3,000	9,000
	<u>\$ 24,994</u>	<u>\$ 4,096</u>	

The increase in our operating costs for the three months ended September 30, 2014, compared to the same period in our fiscal 2013, was due to an increase in our corporate activities, an increase in expenses related to implementation of our business plan and an increase in fees associated with our application to have our securities designated as trading on the OTCQB marketplace, subscription to certain OTC Markets Group's corporate services and application for DTC eligibility of our common stock. General and administrative expenses of \$9,994 incurred during the three months ended September 30, 2014 consisted of filing fees of \$2,090 (September 30, 2013: \$200), accounting fees of \$1,500 (September 30, 2013: \$0), transfer agent fees of \$678 (September 30, 2013: \$0), office expenses of \$3,852 (September 30, 2013: \$0), office rent of \$409 (September 30, 2013: \$0), travel expenses of \$1,298 (September 30, 2013: \$0) and bank charges of \$167 (September 30, 2013: \$0).



Consulting services provided by the President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer for the three-month period ended September 30, 2014 and 2013 were as follows:

	For the Three Months Ended September 30, 2014	For the Three Months Ended September 30, 2013
President, Chief Executive Officer	\$ 1,500	\$ 200
Chief Financial Officer, Secretary and Treasurer	1,500	200
	<u>\$ 3,000</u>	<u>\$ 400</u>

As at September 30, 2014 and March 31, 2014 the Company owed its directors and officers \$12,400 and \$6,400 respectively. These amounts represent unpaid consulting fees.

**Results of operations for the six months ended September 30, 2014 compared to the six months ended September 30, 2013.**

*Revenue, cost of sales and gross profit*

Our gross revenue for the six months ended September 30, 2014, was \$20,150, compared to \$7,500 for the six months ended September 30, 2013. Our cost of revenues for the six months ended September 30, 2014, was \$9,000 (September 30, 2013: \$5,000) resulting in a gross profit of \$11,150 (September 30, 2013: \$2,500).

*Operating Costs and Expenses*

The major components of our operating expenses for the six months ended September 30, 2014 and 2013 are outlined in the table below:

	For the Six Months Ended September 30, 2014	For the Six Months Ended September 30, 2013	Increase (Decrease) \$
Officer compensation	\$ 6,000	\$ 400	5,400
General and administrative	26,731	696	26,035
Professional fees	15,500	3,000	12,500
	<u>\$ 48,231</u>	<u>\$ 4,096</u>	

The increase in our operating costs for the three months ended June 30, 2014, compared to the same period in our fiscal 2013, 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 an audit of our annual financial statements and filing of our Annual and Quarterly Reports, application to have our securities designated as trading on the OTCQB marketplace, subscription to certain OTC Markets Group's corporate services and application for DTC eligibility of our common stock. General and administrative expenses of \$26,731 incurred during the six months ended September 30, 2014 consisted of filing fees of \$4,590 (September 30, 2013: \$200), accounting fees of \$3,500 (September 30, 2013: \$0), transfer agent fees of \$12,512 (September 30, 2013: \$0), office expenses of \$3,852 (September 30, 2013: \$0), office rent of \$796 (September 30, 2013: \$0), travel expenses of \$1,298 (September 30, 2013: \$0) and bank charges of \$183 (September 30, 2013: \$0).

Consulting services provided by the President, Chief Executive Officer, Secretary and Treasurer and Chief Financial Officer for the six-month period ended September 30, 2014 and 2013 were as follows:

	For the Six Months Ended September 30, 2014	For the Six Months Ended September 30, 2013
President, Chief Executive Officer	\$ 3,000	\$ 200
Chief Financial Officer, Secretary and Treasurer	3,000	200
	<u>\$ 6,000</u>	<u>\$ 400</u>

OTCBB and OTCQB quotation

Our common stock has been quoted on the OTC Bulletin Board since July 31, 2014 under the symbol "FCUV". During the quarter ended September 30, 2014 the Company filed an application with the OTC Markets Group, Inc. to be quoted on the OTCQB quotation medium. Our application was approved on September 22, 2014 and our common stock has been quoted on the OTC Links under the symbol "FCUV" effective September 23, 2014. We paid a one-time \$2,500 application fee and \$10,000 annual fees that covers a period from September 1, 2014 to August 31, 2015.

To be eligible for trading on the OTCQB marketplace, starting May 1, 2014, companies are required to:

- Meet a minimum bid price test of \$0.01 and not be subject to bankruptcy or reorganization proceedings. Securities that do not meet the minimum bid price test or that are in bankruptcy will be downgraded to OTC Pink;
- Submit an application to OTCQB and pay an application and annual fee;
- Submit an OTCQB Annual Certification confirming the Company Profile displayed on otcmarkets.com is current and complete and providing additional information on officers, directors, and controlling shareholders.

**Liquidity and Capital Resources**

Working Capital

	September 30, 2014	March 31, 2014
Current Assets	\$ 9,531	\$ 7,716
Current Liabilities	\$ (33,216)	\$ (23,570)
Working Capital Deficiency	\$ (23,685)	\$ (15,854)

Cash Flows

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

	Six Months Ended September 30, 2014	Six Months Ended September 30, 2013
Cash provided by (used in) operating activities	\$ (36,473)	\$ 8,416
Cash provided by (used in) investing activities	\$ -	\$ -
Cash provided by financing activities	\$ 29,250	\$ 4,000
Net increase (decrease) in cash	<u>\$ (7,223)</u>	<u>\$ 12,416</u>

We have generated revenues of \$20,150 during the six months ended September 30, 2014. In addition to cash received from web design and social media consulting services, during the six months ended September 30, 2014 we received proceeds of \$29,250 from sale of shares of our common stock.

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. 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 six months ended September 30, 2014. During the six months ended September 30, 2013 the Company sold 4,000,000 shares of its common stock at par to its directors for \$4,000 in cash.

We anticipate that for the next 12 months we will be generating cash from the same revenue stream. However, we have incurred losses from December 4, 2012 (Inception) to date and our cash balance at September 30, 2014 was \$185. We intend to finance our internal growth with cash on hand, cash provided from operations, borrowings, debt or equity offerings, or some combination thereof.

#### ***Cash Flows from Operating Activities***

Our cash flows used in operating activities represent the most significant use of the funds we have generated from our financing activities. The major uses of our operating cash include funding general operating expenses (marketing, travel, legal and professional expenses, and office rent) and cost of revenues.

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.

The net cash generated by operating activities of \$8,416 for the six months ended September 30, 2013 was primarily the result of our net loss of \$1,596, and changes in our operating assets and liabilities. These changes include an increase in accounts payable and accrued liabilities of \$9,960 and in amounts due to related party of \$52. The increase in accounts payable and accrued liabilities reflected the increase in our general operating expenses incurred during the six months ended September 30, 2013 that remained unpaid at the end of the reporting period. The increase in amounts due to related party represent a portion of expenses incurred on behalf of 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***

We did not generate or use any cash from investing activities during the six months ended September 30, 2014 and 2013.

#### ***Cash Flows from Financing Activities***

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.

During the six months ended September 30, 2013 the Company sold 4,000,000 shares of its common stock at par to its directors for \$4,000 in cash.

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, 2014, we did not have any significant off-balance-sheet arrangements, as defined in Item 303(a)(4)(ii) of Regulation S-K.

**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 13a-15(e) and 15d-15(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-month periods ended September 30, 2014 and 2013 and currently we are not involved in any pending litigation or legal proceeding.

**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.**

All shares sold during the six months ended September 30, 2014 were sold pursuant to the Company's Registration Statement on the Form S-1/A filed with the Securities and Exchange Commission and declared effective March 14, 2014.

**ITEM 3. DEFAULTS UPON SENIOR SECURITIES.**

No senior securities were issued and outstanding during the six-month periods ended September 30, 2014 or 2013.

**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**

The following documents are filed as a part of this report or are incorporated by reference to previous filings, if so indicated:

<b>EXHIBIT NUMBER</b>	<b>DESCRIPTION</b>
4	
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 (President). Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013.
10.2	Consulting Agreement (C.F.O.). Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on December 26, 2013.
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: November 10, 2014

**FOCUS UNIVERSAL INC.**

By: /s/ Tatyana Popova  
Tatyana Popova  
President, Chief Executive Officer (Principal Executive 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.

<u>SIGNATURES</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Tatyana Popova</u> Tatyana Popova	<u>President, C.E.O. and Director</u>	<u>November 10, 2014</u>
<u>/s/ Elena Ignatenko</u> Elena Ignatenko	<u>Treasurer, Secretary, C.F.O., Principal Accounting Officer, Principal Financial Officer and Director</u>	<u>November 10, 2014</u>



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

I, Tatyana Popova, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Focus Universal Inc. for the period ended September 30, 2014;
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: November 10, 2014

By: /s/ Tatyana Popova  
Tatyana Popova  
Chief Executive Officer  
(Principal Executive Officer)

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

I, Elena Ignatenko, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Focus Universal Inc. for the period ended September 30, 2014;
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: November 10, 2014

By: /s/ Elena Ignatenko  
Elena Ignatenko  
Chief Financial Officer  
(Principal Financial Officer)

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**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 Quarterly Report of Focus Universal Inc. (the "Company") on Form 10-Q for the period ended September 30, 2014, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Tatyana Popova, 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: November 10, 2014

By: /s/ Tatyana Popova  
Tatyana Popova  
Chief Executive Officer  
(Principal Executive Officer)

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**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 Quarterly Report of Focus Universal Inc. (the "Company") on Form 10-Q for the period ended September 30, 2014, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Elena Ignatenko, 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: November 10, 2014

By: /s/ Elena Ignatenko  
Elena Ignatenko  
Chief Financial Officer  
(Principal Financial Officer)

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