UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): April 17, 2026

FOCUS UNIVERSAL INC.

(Exact Name of Registrant as Specified in its Charter)

Nevada	**001-40770**	**46-3355876**
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

901 Corporate Center Drive, Suite 404 Monterey Park, CA	**91754**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's Telephone Number, Including Area Code: **(626) 272-3883**

Registrant's Fax Number, Including Area Code: **(917) 791-8877**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**
Common stock, $0.001 par value per share	FCUV	The Nasdaq Stock Market LLC (Nasdaq Capital Market)

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act ☐.

EXPLANATORY NOTE

On April 27, 2026, Focus Universal Inc., a Nevada corporation (the "Company"), filed with the Securities and Exchange Commission (the "SEC") a Current Report on Form 8-K (the "Initial 8-K") to disclose that the Company, through its wholly owned subsidiary, Lusher Holding LLC ("Lusher Holding"), had completed the acquisition of the Class A office and commercial property located at 901 Corporate Center Drive, Monterey Park, California 91754 (the "Property").

This Amendment (the "Amendment") amends the Initial 8-K to include the historical audited financial statements and unaudited pro forma combined financial information required by Items 9.01(a) and 9.01(b) of Form 8-K and should be read in conjunction with the Initial 8-K. This Amendment also amends the Initial 8-K to include additional disclosures under Items 7.01 and 8.01 of Form 8-K.

The pro forma financial information included in this Amendment has been presented for informational purposes only, as required by Form 8-K. It does not purport to represent the actual results of operations that the Property would have achieved had the Company completed its acquisition of the Property during the periods presented in the pro forma financial information and is not intended to project the future results of operations that the Property may achieve after the acquisition.

Except as described above, all other information in the Initial 8-K remains unchanged and is incorporated herein by reference.

Item 7.01. Regulation FD Disclosure.

On April 27, 2026, the Company issued a press release announcing the acquisition of the Property. A copy of the press release is attached as Exhibit 99.2 to this Current Report and is incorporated by reference herein.

The information in this Item 7.01 and Exhibit 99.1 attached hereto is furnished and shall not be deemed to be "filed" with the SEC for purposes of Section 18 of the Exchange Act or otherwise subject to the liabilities of that section, nor shall such information be deemed incorporated by reference into any filing under the Securities Act or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 8.01. Other Events.

RISK FACTORS

Risks Related to Our Acquisition and Ownership of 901 Corporate Center Drive

The Property may not generate the rental income or operating cash flow we currently anticipate.

The value of the Property and the cash flow generated from its operations depend upon numerous factors, many of which are beyond our control, including market rental rates, occupancy levels, tenant demand, operating expenses, property taxes, insurance costs, economic conditions, and competition from other office properties. If the Property fails to generate anticipated rental income or incurs higher-than-expected operating expenses, our financial condition and results of operations could be adversely affected.

Our rental revenue is dependent upon the continued occupancy and financial condition of our tenants.

The Property is currently leased to multiple tenants (16). While many of the tenants are quite stable and many are government related entities, if one or more significant tenants fail to renew their leases, default on lease obligations, become insolvent, reduce their leased space, or otherwise terminate occupancy, rental revenue may decline. Replacing tenants may require substantial leasing commissions, tenant improvements, rent concessions, and extended vacancy periods.

The commercial office market continues to experience uncertainty.

Overall demand for office space in the region has been affected by evolving workplace trends, including remote and hybrid work arrangements. Reduced demand for traditional office space may result in lower occupancy rates, downward pressure on rental rates, longer leasing periods, and decreased property values. These trends could adversely affect the operating performance and valuation of the Property.

The Property is subject to refinancing and interest rate risks.

A substantial portion of the acquisition was financed through indebtedness. The East West Bank loan bears a fixed interest rate for an initial period and subsequently converts to a floating rate based upon the Wall Street Journal Prime Rate plus an applicable margin. Increases in interest rates could increase our debt service obligations and reduce cash flow available for operations and future investments. In addition, there can be no assurance that future refinancing will be available on favorable terms, if at all.

The acquisition has increased our leverage and debt obligations.

The acquisition required the Company to incur significant indebtedness. Increased leverage may limit our financial flexibility, reduce funds available for research and development and other corporate initiatives, increase vulnerability to adverse economic conditions, and require a substantial portion of future cash flow to be dedicated to debt service obligations.

The Property may require capital expenditures greater than currently anticipated.

Commercial real estate assets require ongoing maintenance, repairs, renovations, tenant improvements, and capital expenditures. Unexpected structural issues, deferred maintenance, environmental conditions, building system failures, code compliance requirements, or other unforeseen matters could require substantial expenditure beyond those currently anticipated.

The value of the Property may fluctuate.

Commercial real estate values are influenced by numerous factors, including interest rates, capitalization rates, economic conditions, local market dynamics, tenant demand, operating performance, and investor sentiment. A decline in the value of the Property could adversely affect our financial condition and ability to obtain financing.

Property is subject to environmental and regulatory risks.

Owners of commercial real estate may be liable for environmental conditions existing on a property, regardless of whether the owner caused such conditions. The discovery of hazardous substances, environmental contamination, or non-compliance with applicable environmental laws could result in significant remediation costs, penalties, litigation, and limitations on the use or sale of the Property**.**

Natural disasters and other catastrophic events could adversely affect Property.

The Property is in Southern California, a region susceptible to earthquakes, wildfires, flooding, and other natural disasters. Although the Company maintains insurance coverage that it believes is appropriate, certain losses may be uninsured or underinsured. Significant damage to the Property could result in substantial repair costs, business interruption, tenant losses, and reduced rental income.

The Property is subject to competition from other commercial properties.

The Property competes with numerous offices and mixed-use properties in the greater Los Angeles region. Competing properties may offer lower rental rates, more attractive amenities, newer facilities, or more favorable lease terms. Increased competition may adversely affect occupancy levels and rental income.

Our ability to realize the anticipated benefits of the acquisition is subject to execution risks.

The Company expects the acquisition to provide recurring rental income, long-term appreciation potential, and a strategic corporate location. There can be no assurance that these anticipated benefits will be realized within the expected timeframe or at all. If the Property does not perform as expected, our investment may not generate the returns anticipated by management.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial Statements of Businesses or Funds Acquired.

Filed herewith as Exhibit 99.3 are the audited financial statements of 901 Corporate Center Drive for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026, in accordance with Rule 3-14 of Regulation S-X.

(b) Pro Forma Financial Information:

Filed herewith as Exhibit 99.4 is the unaudited pro forma condensed consolidated financial information of the Company and its subsidiaries.

(d) Exhibits

Exhibit Number	Description
10.1*	Purchase and Sale Agreement between 901 Corporate Center, LP and Focus Universal Inc. dated January 21, 2026, as filed with the Commission on April 27, 2026.
10.2*	First Amendment to the Purchase and Sale Agreement between 901 Corporate Center, LP and Focus Universal Inc. dated February 20, 2026, as filed with the Commission on April 27, 2026.
10.3*	Second Amendment to the Purchase and Sale Agreement between 901 Corporate Center, LP and Focus Universal Inc. dated March 5, 2026, as filed with the Commission on April 27, 2026.
10.4*	Third Amendment to the Purchase and Sale Agreement between 901 Corporate Center, LP and Focus Universal Inc. dated March 13, 2026, as filed with the Commission on April 27, 2026.
10.5**	Business Loan Agreement between Lusher Holding LLC and East West Bank dated March 30, 2026, as filed with the Commission on April 23, 2026.
10.6**	Promissory Note between Lusher Holding LLC and East West Bank dated March 30, 2026, as filed with the Commission on April 23, 2026.
99.1*	Los Angeles County Assessor's 2026 Assessment Values of the Parcels
99.2***	Press Release of Focus Universal Inc. dated April 27, 2026
99.3***	Audited Financial Statements of 901 Corporate Center Drive for the Year Ended December 31, 2025 and the Period from January 1, 2026 through April 16, 2026.
99.4***	Pro Forma Financial Statements of as of December 31, 2026 and March 31, 2026 (unaudited)

* as filed with the Commission on April 27, 2026.
** as filed with the Commission on April 23, 2026.
*** filed herewith

SIGNATURE

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

Date: October 30, 2026

FOCUS UNIVERSAL INC.

By: */s/ Desheng Wang*
Name: Desheng Wang
Title: Chief Executive Officer

Exhibit 99.2

Focus Universal Inc. Announces Completed Acquisition of 901 Corporate Center Drive

WEST COVINA, CA - April 27, 2026 (NEWMEDIAWIRE) - Focus Universal Inc. (NASDAQ: FCUV) (the "Company"), a provider of patented hardware and software design technologies for the Internet of Things (IoT), 5G, and AI-driven SEC financial reporting automation software, announced today that Focus Universal Inc. closed the acquisition of a five-level, Class A office and commercial building along with a four-level parking structure and land parcels, located at 901 Corporate Center Drive, Monterey Park, CA 91754. The surveyed aggregate land area of the purchase amounts to 464,955 square feet or 10.73 acres, which is divided into four separate parcels (Parcel Numbers, 5237-022-014, 046, 047, and 5237-002-021).

The Property provides approximately 100,743 sq. ft. in rentable Class A office space over five levels, and has a parking ratio of 4.1/1,000, offering a blend of surface parking and adjacent four-level parking structure with a canopy of solar panels that are currently leased. Currently, the Property is 99.2% occupied by approximately 16 tenants. The Company does not intend to alter the terms of lease agreements in place with the current tenants, most of which have a term of 5 to 8 years. The Company plans to occupy approximately 2,000 square feet of space. The Company funded the purchase with a standard term loan agreement with East West Bank, as detailed in the 8-K filing. The Company has retained Lee and Associates to manage the property while the previous management, Jamison Services, will remain for 30 days to facilitate the transition.

"We are very happy with our building purchase of $17.7 million, which was discounted further from the $17.7 million purchase price by over $419,000 due to rent prorations, security deposits, and other such reconciliation amounts. The building will serve as corporate headquarters, holding a very high capitalization rate for Los Angeles County of over 10%. We believe high-value Class A commercial buildings in Los Angeles area with cap rates above 10% with 100% occupancy, upon Focus moving into the building, are exceedingly rare," remarked Chief Financial Officer Irving Kau.

"From a financial perspective, we also believe there is significant value here as the building has a Los Angeles County Assessor assessed aggregate value of $28.3 million in 2026, over $10 million above our purchase price, despite the two valuation numbers being unrelated. The building also generated monthly rental income of over $257,000 in 2025, amounting to roughly $3.1 million in annual rents," continued Irving Kau. "If we consider the $257,000 monthly rental income, without considering any already contracted rent increases, coupled with our monthly principal and interest payments of under $68,700, we believe this additional cash flow will benefit the company. In addition to the calculated monthly cash flow, we also believe this particular asset purchase also significantly reduces corporate rent and some corporate expense burden and bolsters our overall equity and asset value for our company."

Irving Kau concluded, "Lastly, one of the parcels is zoned residential and remains undeveloped and holds Los Angeles County Assessor assessed value over $600,000. This high value land with a city view also presents option value to our company as we can still develop the parcel through partners or divest the parcel, which would add also to the overall value for the company. We sincerely thank our shareholders for their unwavering support and belief in the equity value and future upside of our growth and company will allow us to realize our strategic growth plans and accelerate value creation for our shareholders."

About Focus Universal Inc.

Focus Universal Inc. is a provider of patented hardware and software design technologies for Internet of Things (IoT) and 5G. The company has developed five disruptive patented technology platforms with 26 patents and patents pending in various phases and eight trademarks pending in various phases to solve the major problems facing hardware and software design and production within the industry today. For maintenance cost control, the company has also omnibus patents encompassing these patents into patent family groups. These technologies combined to have the potential to reduce costs, product development timelines and energy usage while increasing range, speed, efficiency, and security. Focus currently trades on the Nasdaq Markets.

Forward-Looking Statements

The foregoing material may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934, each as amended. Forward-looking statements include all statements that do not relate solely to historical or current facts, including without limitation statements regarding the Company's product development and business prospects, and can be identified by the use of words such as "may," "will," "expect," "project," "estimate," "anticipate," "plan," "believe," "potential," "should," "continue" or the negative versions of those words or other comparable words. Forward-looking statements are not guarantees of future actions or performance. These forward-looking statements are based on information currently available to the Company and its current plans or expectations and are subject to a number of risks and uncertainties that could significantly affect current plans. Should one or more of these risks or uncertainties materialize, or the underlying assumptions prove incorrect, actual results may differ significantly from those anticipated, believed, estimated, expected, intended, or planned. Although the Company believes that the expectations reflected in the forward-looking statements are reasonable, the Company cannot guarantee future results, performance, or achievements. Except as required by applicable law, including the security laws of the United States, the Company does not intend to update any of the forward-looking statements to conform these statements to actual results.

For company inquiries, please contact:
Investor Relations
626-272-3883
ir@focusuniversal.com

Exhibit 99.3

901 Corporate Center
Statements of Revenues and Certain Operating Expenses and Supplemental Schedules
For the Year Ended December 31, 2025 and the
Period from January 1, 2026 through April 16, 2026

GREGORY LANCE LAMB

CERTIFIED PUBLIC ACCOUNTANT

901 Corporate Center

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Independent Auditor's Report

Audit Committee and Management
Focus Universal Inc.
901 Corporate Center Dr., Suite 404
Monterey Park, CA 91754

Opinion
We have audited the accompanying statements of revenues and certain operating expenses of 901 Corporate Center (the "Property") for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026, and the related notes to the statements.

In our opinion, the accompanying statements referred to above present fairly, in all material respects, the revenues and certain expenses of the Property for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statements section of our report. We are required to be independent of the Property and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter Regarding Basis of Presentation
We draw attention to Note 1 to the statements, which describes their basis of presentation. The statements were prepared for inclusion in the filings of Focus Universal Inc. with the Securities and Exchange Commission pursuant to Rule 3-14 of Regulation S-X. As described in Notes 1 and 4, the statements exclude certain expenses and are not intended to be a complete presentation of the Property's revenues and expenses. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Statements
Management is responsible for the preparation and fair presentation of the statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of statements that are free from material misstatement, whether due to fraud or error.

In preparing the statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property's ability to continue as a going concern within one year after the date that the statements are available to be issued.

Auditor's Responsibilities for the Audit of the Statements
Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

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The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Property's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the statements of revenues and certain operating expenses as a whole. The accompanying supplementary schedules of revenues and operating expenses for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026 are presented for purposes of additional analysis and are not a required part of the statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statements. The information has been subjected to the auditing procedures applied in the audit of the statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statements or to the statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such supplementary information is fairly stated, in all material respects, in relation to the statements of revenues and certain operating expenses as a whole.

Gregory Lance Lamb

Grapevine, Texas
October 19, 2026

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901 Corporate Center

Statements of Revenues and Certain Operating Expenses
Year Ended December 31, 2025 and Period from January 1 through April 16, 2026

	Year ended December 31, 2025	January 1 - April 16, 2026
Revenue	$ 2,963,001	$ 871,408
Certain operating expenses	1,502,014	447,765
Revenues in excess of certain expenses	$ 1,460,987	$ 423,643

The accompanying notes are an integral part of these statements.

Notes to Statements of Revenues and Certain Operating Expenses
For the Year Ended December 31, 2025 and the Period from January 1, 2026 through April 16, 2026

1. Description of Property and Basis of Presentation

901 Corporate Center (the "Property") is a Class A office and commercial property located at 901 Corporate Center Drive, Monterey Park, California 91754. The Property comprises approximately 100,743 square feet of rentable office space, a four-level parking structure, and approximately 10.73 acres. During the periods presented, the Property was owned by 901 Corporate Center, LP, a California limited partnership (the "Seller"). The Property generates revenue primarily from leasing office space to governmental and commercial tenants. On April 17, 2026, Focus Universal Inc. ("Focus Universal"), through its wholly owned subsidiary, Lusher Holding LLC, completed the acquisition of the Property and the related leases from the Seller for an aggregate purchase price of approximately $17.7 million, exclusive of closing costs.

The accompanying statements present the historical revenues and certain expenses attributable to the Property under the Seller's ownership for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026. The statements were prepared for inclusion in filings of Focus Universal Inc. with the Securities and Exchange Commission pursuant to Rule 3-14 of Regulation S-X. The statements have been derived from the Property's historical accounting records and exclude the expenses described in Note 4 that are not comparable to the proposed future operations of the Property. They do not represent the consolidated operations of Focus Universal Inc. or Lusher Holding LLC, or the complete operations of 901 Corporate Center, LP. The statements do not reflect the purchaser's acquisition accounting adjustments or financing arrangements and are not intended to present the Property's complete results of operations or cash flows. Accordingly, the historical revenues in excess of certain expenses are not necessarily indicative of future operating results.

2. Summary of Significant Accounting Policies

Basis of Accounting
The accompanying statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP"), subject to the abbreviated presentation permitted by Rule 3-14 of Regulation S-X.

Use of Estimates
The preparation of the statements requires management to make estimates and assumptions that affect the reported amounts of revenues and certain expenses and the related disclosures. Significant estimates and judgments include the determination of lease terms, assessment of the collectability of lease payments, application of lease accounting provisions, including variable lease payments, and accrued property operating expenses. Actual results could differ from those estimates.

Rental Revenue
Rental revenue from operating leases is recognized on a straight-line basis over the applicable lease term when collectability of substantially all lease payments is probable. Fixed contractual rental increases and rent abatements are included in determining straight-line rental revenue, and differences between revenue recognized and amounts contractually due are reflected as accrued or deferred rental revenue in the underlying accounting records. The lease term includes the noncancelable contractual period and renewal or termination option periods required to be included under the applicable lease accounting guidance.

Lease payments that vary based on an index or rate are initially determined using the index or rate in effect at lease commencement. Subsequent changes in those payments resulting from changes in the applicable index or rate are recognized as variable lease income in the periods in which they occur. Lease modifications and concessions are evaluated based on their contractual terms and accounted for under the applicable lease accounting guidance.

Lease and Nonlease Components
The Property has elected the practical expedient available to lessors under ASC 842 not to separate qualifying nonlease components from the associated lease components when the timing and pattern of transfer are the same and the lease component would otherwise be classified as an operating lease. The combined components are accounted for as operating leases because the lease components are predominant.

Certain leases require tenants to reimburse the Property for specified operating costs, including property taxes, insurance, utilities, repairs and maintenance, and other property operating expenses. Fixed consideration associated with combined components is recognized on a straight-line basis over the applicable lease term. Variable operating expense reimbursements and other variable payments are recognized as lease income in the periods in which the changes in facts and circumstances giving rise to the payments occur. Nonlease components that do not qualify for the practical expedient are accounted for separately under the applicable accounting guidance.

Collectability
Management evaluates the collectability of lease payments based on tenant payment history, financial condition, disputes, and other available information. When collectability of substantially all lease payments is no longer probable, lease income is limited in accordance with the applicable operating lease guidance, and previously recognized amounts are adjusted as necessary.

Lease Arrangement
The Property is the lessee under an operating lease agreement for solar energy equipment and related carports located at the Property. Operating lease expense is recognized on a straight-line basis over the lease term, while variable lease costs not included in the measurement of the lease obligation are recognized as incurred. Because the accompanying statements do not include a balance sheet, the related right-of-use asset and lease liability are not presented.

Certain Expenses
Certain expenses include costs attributable to operating the property, including property taxes, insurance, utilities, repairs and maintenance, property management, and other property operating costs, as applicable. Expenses are recognized in the periods incurred, and payments relating to more than one reporting period are allocated to the periods benefited. Expenditures that qualify for capitalization and the related depreciation and amortization are excluded from certain expenses.

Property Taxes
Property taxes and related assessments are recognized ratably over the fiscal periods for which they are levied. Property tax payments and prorations relating to more than one reporting period are allocated to the applicable periods.

Recently Issued Accounting Pronouncements
Management has evaluated accounting standards issued by the Financial Accounting Standards Board (“FASB”) and other standard-setting bodies that have not yet become effective to determine their potential effect on the Property’s historical statements of revenues and certain operating expenses and related disclosures. Because the accompanying statements present the Property’s historical revenues and certain expenses only through April 16, 2026, and do not include a balance sheet, statements of equity, or complete statements of cash flows, certain recently issued accounting pronouncements are not applicable to this abbreviated presentation. Management has evaluated accounting pronouncements issued but not yet effective as of the date these statements were issued and does not expect their adoption to have a material effect on the accompanying statements or related disclosures.

3. Rental Revenue and Leasing Arrangements

The Property is leased to governmental and commercial tenants under operating lease agreements with varying expiration dates. Certain leases provide for fixed rental increases, rental abatements, renewal options, early termination provisions, and reimbursements of specified property operating costs. Certain government leases may also include cancellation, funding, appropriation, or termination provisions. The Property was approximately 99.2% occupied as of the acquisition date.

The Property accounts for qualifying lease and nonlease components as a single operating lease component under the practical expedient described in Note 2. Accordingly, qualifying tenant reimbursements and property service components are included in lease income. Fixed payments are recognized on a straight-line basis over the applicable lease term, while operating expense reimbursements, index-based adjustments, and other variable payments are recognized as variable lease income in the periods in which they occur.

The accompanying statements include rental and other revenues attributable to the Property's operations. Other income of $59,608 recorded in the Seller's historical accounting records during 2025 was excluded from the accompanying statements because management identified it as unrelated to the Property's operations.

Rental and other property revenues consisted of the following:

	Year ended December 31, 2025	January 1 through April 16, 2026
Operating lease income - fixed payments	$ 2,912,590	$ 860,980
Variable lease income - operating expense reimbursements, index-based adjustments, and other variable payments	42,911	8,133
Other property revenue	7,500	2,295
Total revenues	**$ 2,963,001**	**$ 871,408**

Future undiscounted rental payments under noncancelable operating leases as of December 31, 2025 were as follows:

Period	Amount
2026	$ 2,991,731
2027	2,486,186
2028	879,975
2029	760,569
2030	737,422
Thereafter	2,104,062
Total	**$ 9,959,945**

The future rental payment schedule reflects contractual fixed payments, including applicable fixed rental increases and abatements, and excludes variable operating expense reimbursements, subsequent changes in index-based payments, and other variable lease income. Renewal and termination options are reflected only when required to be included in the lease terms under the applicable lease accounting guidance.

4. Excluded Expenses

The accompanying statements exclude depreciation and amortization, historical mortgage interest, and related financing costs. Depreciation and amortization have been excluded because the purchaser's depreciable basis and related charges will differ from those reflected in the historical records, while historical mortgage interest and related financing costs have been excluded because they relate to the Seller's financing arrangements and are not comparable to the purchaser's financing arrangements. No provision for income taxes has been included in the accompanying statements, as the Seller was organized as a pass-through entity for income tax purposes and income taxes attributable to its owners do not represent expenses directly attributable to the Property's operations. Historical compensation for management-level services attributable to the Property's operations has been included in certain operating expenses, as described in Note 5. No estimated replacement compensation or other hypothetical costs associated with the purchaser's future operations have been included. Because of these exclusions, revenues in excess of certain expenses do not represent net income or operating cash flow and are not necessarily indicative of future operating results.

5. Concentrations and Related-Party Transactions

The Property's operations are concentrated in a single commercial real estate location in Monterey Park, California, and its revenues are dependent upon tenant occupancy, tenants' ability to meet their obligations, governmental funding and lease renewal decisions where applicable, and economic conditions affecting the local office rental market. Tenants that individually accounted for 10% or more of total rental revenue recognized during the respective periods were as follows:

Tenant	Percentage of total rental revenue - 2025	Percentage of total rental revenue - 2026 period
Tenant A	36.6%	36.6%
Tenant B	24.3%	23.9%

None of the Property's tenants were related parties during the periods presented, and no related-party rental revenue was included in the accompanying statements. During the historical reporting periods, the Seller incurred compensation for management-level services totaling $52,060 for the year ended December 31, 2025 and $44,038 for the period from January 1, 2026 through April 16, 2026. These amounts were historically recorded as administrative payroll and have been included in other operating and administrative expenses in the accompanying statements of revenues and certain operating expenses.

6. Commitments and Contingencies

Certain leases require the landlord to provide tenant-improvement allowances or complete specified landlord improvements. At the April 17, 2026 acquisition date, approximately $234,000 of unused tenant-improvement allowances remained outstanding, for which the purchaser received a corresponding credit at closing. The purchaser also assumed obligations relating to tenant security deposits totaling approximately $63,000.

On April 18, 2022, the Seller entered into a 75-month agreement to lease solar energy equipment and related carports located at the Property for fixed monthly payments of approximately $5,500. The agreement provides the Property with the entire energy output of the equipment, requires the Property to maintain and operate the equipment and carports, and includes an option to purchase the equipment and carports at fair market value upon expiration of the lease term. The agreement was required to be assigned to any purchaser of the Property, and the remaining obligations were assumed by the purchaser in connection with the acquisition. Operating lease expense under the agreement is included in certain operating expenses in the accompanying statements.

Future undiscounted fixed payments under the solar equipment lease as of December 31, 2025 were as follows:

Year ending December 31	Amount
2026	$ 66,196
2027	66,196
2028	33,098
Total	**$ 165,490**

7. Cash Flow Information

The accompanying statements are prepared on the accrual basis of accounting and exclude the expenses described in Note 4. Accordingly, revenues in excess of certain expenses do not represent net cash provided by operating activities.

Operating activities

Available historical tenant receipt information was derived from the Property's management-maintained tenant ledgers. For the year ended December 31, 2025, recorded payments were as follows:

Description	Amount
Payments recorded in the tenant ledgers	$ 3,207,540
Less: identified security deposit receipt	(8,341)
Recorded tenant payments excluding the identified security deposit receipt	$ 3,199,199

Recorded tenant payments exceeded revenues recognized in the accompanying statements by approximately $236,000 for the year ended December 31, 2025. The difference was principally attributable to collections of prior-period receivables, advance rental payments, and differences between contractual rental payments and rental revenue recognized on a straight-line basis under ASC 842, including the effects of contractual rent increases and rent abatements. Accordingly, recorded tenant payments are not directly comparable to revenues recognized in the accompanying statements. Complete historical tenant cash receipt information for the period from January 1 through April 16, 2026 was not available in a form sufficient to determine total collections reliably. Accordingly, a corresponding cash receipt amount has not been presented for that period. Property operating activities also involved payments for taxes, utilities, insurance, property management, cleaning, maintenance, and other operating costs, which have not been presented as cash disbursements.

Investing and financing activities

Investing activities included expenditures for capital improvements and tenant improvements, while financing activities principally related to the Seller's historical financing arrangements and owner transactions. Cash flows attributable to these activities were not separately determinable from the available Property-level records and therefore have not been quantified. The foregoing information reflects the historical cash flow information available for the Property and does not constitute a complete presentation of operating, investing, or financing cash flows.

8. Subsequent Events

Management evaluated subsequent events through October 19, 2026, the date the statements were available to be issued. On April 17, 2026, Lusher Holding LLC, a wholly owned subsidiary of Focus Universal Inc., acquired the Property and the related leases from the Seller for approximately $17.7 million, exclusive of closing costs. The acquisition occurred after the historical reporting cutoff, and the purchaser's operations, acquisition accounting adjustments, and financing arrangements are not reflected in the accompanying statements. No other subsequent events requiring recognition or disclosure were identified through the evaluation date.

Schedules of Revenues

Year Ended December 31, 2025 and Period from January 1 through April 16, 2026

	Year ended December 31, 2025	% of revenue	January 1 - April 16, 2026	% of revenue
Revenue:				
Leasing income	2,912,590	98.30%	860,980	98.80%
CPI-based rental adjustments	29,472	0.99%	4,176	0.48%
CAM reimbursements	13,439	0.45%	3,957	0.45%
Parking income	7,200	0.24%	2,120	0.24%
Other	300	0.01%	175	0.02%
	2,963,001	100.00%	871,408	100.00%

Schedules of Certain Operating Expenses

Year Ended December 31, 2025 and Period from January 1 through April 16, 2026

	Year ended December 31, 2025	% of revenue	January 1 - April 16, 2026	% of revenue
Operating expenses:				
Real estate taxes	371,703	12.54%	110,997	12.74%
Business taxes	3,200	0.11%	3,200	0.37%
Licenses and permits	2,058	0.07%	8	0.00%
Utilities	331,227	11.18%	85,543	9.82%
Cleaning contracts	175,337	5.92%	53,247	6.11%
Dayporter services	75,948	2.56%	22,546	2.59%
Insurance	71,993	2.43%	16,610	1.91%
Security	104,770	3.54%	31,402	3.60%
Property management fees	98,021	3.31%	27,539	3.16%
Professional fees	31,605	1.07%	1,671	0.19%
Other operating and administrative expenses	236,152	7.97%	95,002	10.90%
	1,502,014	50.69%	447,765	51.38%

Exhibit 99.4

FOCUS UNIVERSAL INC.
UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

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Focus Universal Inc., a Nevada corporation (the "Company") is providing this unaudited pro forma condensed combined financial information to illustrate the effects of the acquisition by Lusher Holding LLC ("Lusher Holding"), a wholly owned subsidiary of the Company, of the Class A office and commercial property located at 901 Corporate Center Drive, Monterey Park, California 91754 (the "Property") from 901 Corporate Center, LP ("Seller"). The Property acquisition closed on April 17, 2026.

A pro forma condensed combined balance sheet as of April 16, 2026, is presented as if the Property acquisition had occurred on that date. The pro forma condensed combined statements of operations for the year ended December 31, 2025 and the period from January 1, 2026, through April 16, 2026, give effect to the Property acquisition as if it had occurred on January 1, 2025, in accordance with 17 CFR 210.11-02(a)(6)(i). The interim depreciation and interest adjustments cover the three months ended March 31, 2026.

This information was derived from and should be read in conjunction with the Company's historical financial statements and the historical statement of revenues and certain operating expenses of the acquired Property. The pro forma information is for illustrative purposes only and does not purport to represent what the results of operations or financial position would actually have been.

FOCUS UNIVERSAL INC.
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
AS OF MARCH 31, AND APRIL 16, 2026

	Focus	Pro Forma Adjustments	Notes	Pro Forma Combined
ASSETS				
Current assets				
Cash	$ 6,012,717	$ (6,125,000)	a	$ 3,887,717
		4,000,000	f	
Accounts receivable, net	9,650			9,650
Inventories, net	90,705			90,705
Prepaid expenses	581,929			581,929
Marketable securities	8,874			8,874
Deposit – current portion	79,302			79,302
Total Current Assets	6,783,177			4,658,177
Land, building, and parking structure (preliminary valuation)	60,921	17,700,000	b	17,760,921
Operating lease right-of-use asset	157,857			157,857
Deposit	539,213	(525,000)	c	14,213
Capitalized software costs	256,098			256,098
Total Assets:	$ 7,797,266			$ 22,847,266
LIABILITIES, REDEEMABLE PREFERRED STOCK AND STOCKHOLDERS' EQUITY				
Current Liabilities:				
Accounts payable and accrued liabilities	$ 454,309			$ 454,309
Lease liability, current portion	53,601			53,601
Total Current Liabilities	507,910			507,910
Non-Current Liabilities				
Lease liability, less current portion	59,213			59,213
Long-term loan	–	$ 11,050,000	d	11,050,000
Total Non-Current Liabilities	59,213			11,109,213
Total Liabilities	567,123			11,617,123
Redeemable Preferred Stock				
Series B convertible redeemable preferred stock	5,479,350	(5,479,350)	e	–
Stockholders' Equity				
Common stocks	1,025	699	e	1,724
Treasury stock	(649,007)			(649,007)
Additional paid-in capital	34,901,858	5,478,651	e	44,380,509
		4,000,000	f	
Shares to be issued, common shares	19,443			19,443
Retained earnings (Accumulated deficit)	(32,496,155)			(32,496,155)
Accumulated other comprehensive loss	(26,371)			(26,371)
Total Stockholders' Equity	1,750,793			11,230,143
Total Liabilities, Redeemable Preferred Stock and Stockholders' Equity	$ 7,797,266			$ 22,847,266

Notes:

(a) Represents the amount of cash downpayment paid by the Company upon the closing of the Property acquisition
(b) Represents the total purchase price of the Property
(c) Represents the initial down payment of paid by the Company on January 26, 2026
(d) Represents the portion of the purchase price of the Property paid with the proceeds of a term loan to Lusher Holdings from East West Bank
(e) To convert all outstanding Series B Preferred Stock at the floor conversion price of $7.84 per share.
(f) To record the $4,000,000 private placement transaction (the "Warrant Offering") with Armistice Capital Master Fund Ltd.

FOCUS UNIVERSAL INC.
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Focus	901*	Pro Forma Adjustments	Pro Forma Combined
Revenue	$ 255,023	$ 2,963,001	$ –	$ 3,218,024
Cost of Revenue	290,275	–	–	290,275
Gross Profit (Loss)	(35,252)	2,963,001	–	2,927,749
Operating Expense:				
Selling expense	60,289	–	–	60,289
Compensation – officers and directors	499,852	–	–	499,852
Research and development	919,965	–	–	919,965
Professional fees	1,302,800	–	–	1,302,800
General and administrative (including depreciation)	2,075,107	1,502,013	887,712	4,464,832
Total Operating Expenses	4,858,013	1,502,013	887,712	7,247,738
Income (Loss) from Operations	(4,893,265)	1,460,988	(887,712)	(4,319,989)
Other Income (Expense)				
Interest income (expense), net	70,024	–	(686,726)	(616,702)
Unrealized loss on marketable equity securities	(1,773)	–	–	(1,773)
Other income (expense), net	37,245	–	–	37,245
Total Other Income	105,496	–	(686,726)	(581,230)
Net Income (Loss)	$ (4,787,769)	$ 1,460,988	$ (1,574,438)	$ (4,901,219)
Accretion of Redeemable Preferred Stock	(453,334)	–	–	(453,334)
Net Income (Loss) Available to Common Stockholders	$ (5,241,103)	$ 1,460,988	$ (1,574,438)	$ (5,354,553)
Other Comprehensive Items				
Foreign currency translation loss	(6,207)	–	–	(6,207)
Total Comprehensive Income (Loss)	$ (5,247,310)	$ 1,460,988	$ (1,574,438)	$ (4,907,426)
Basic and diluted net loss per share:				
Net loss per share	$ (7.07)			$ (7.21)
Weighted-average common shares outstanding: Basic and Diluted	742,201			742,201

* The financial information regarding the Property is based on the audited statements of revenues and certain operating expenses of 901 Corporate Center Drive for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026. The unaudited pro forma condensed combined statement of operations for the year ended December 31, 2025 combines the audited condensed combined statement of operations of Focus Universal for the year ended December 31, 2025 with the audited statement of revenues and certain operating expenses of 901 Corporate Center Drive for the year ended December 31, 2025, giving effect to the acquisition as if it had been consummated on January 1, 2025.

FOCUS UNIVERSAL INC.
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF OPERATIONS
FOR THE PERIOD FROM JANUARY 1, 2026, THROUGH APRIL 16, 2026

	Focus For The Three Months Ended March 31, 2026	901* For The Period Ended April 16, 2026	Pro Forma Adjustments	Pro Forma Combined
Revenue	$ 47,973	$ 871,408	$ –	$ 919,381
Cost of Revenue	32,729	–	–	32,729
Gross Profit	15,244	871,408	–	886,652
Operating Expense:				
Selling expense	32,848	–	–	32,848
Compensation – officers and directors	117,551	–	–	117,551
Research and development	264,797	–	–	264,797
Professional fees	385,205	–	–	385,205
General and administrative (including depreciation)	486,554	368,767	221,928	1,077,249
Total Operating Expenses	1,286,955	368,767	221,928	1,877,650
Income (Loss) from Operations	(1,271,711)	502,642	(221,928)	(990,997)
Other Income (Expense)				
Interest income (expense), net	40,090	–	(170,320)	(130,230)
Unrealized loss on marketable equity securities	(14,013)	–	–	(14,013)
Other income (expense), net	(444)	–	–	(444)
Total Other Income	25,633	–	(170,320)	(144,687)
Net Income (Loss)	$ (1,246,078)	$ 502,642	$ (392,248)	$ (1,135,684)
Accretion of Redeemable Preferred Stock	(226,666)	–	–	(226,666)
Net Income (Loss) Available to Common Stockholders	$ (1,472,744)	$ 502,642	$ (392,248)	$ (1,362,350)
Other Comprehensive Items				
Foreign currency translation gain	5,026	–	–	5,026
Total Comprehensive Income (Loss)	$ (1,467,718)	$ 502,642	(392,248)	$ (1,130,658)
Basic and diluted net loss per share:				
Net loss per share	$ (1.48)			$ (1.37)
Weighted-average common shares outstanding: Basic and Diluted	994,059			994,059

* The financial information regarding the Property is based on the audited statements of revenues and certain operating expenses of 901 Corporate Center Drive for the year ended December 31, 2025 and the period from January 1, 2026 through April 16, 2026.

FOCUS UNIVERSAL INC.
NOTES TO UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL STATEMENTS

NOTE 1 - BASIS OF PRESENTATION

On January 21, 2026, Focus Universal Inc. (the "Company") (Nasdaq: FCUV) entered into a Purchase, Sale, and Escrow Agreement with 901 Corporate Center, LP ("Seller"), pursuant to which the Company acquired a 100,743-square-foot office and commercial building, together with a four-level parking structure, located in Monterey Park, California.

901 Corporate Center, LP is a California limited partnership formed in July 2006 to acquire, own, lease, operate, and manage commercial real estate. Its principal asset was the Class A office building located at 901 Corporate Center Drive, Monterey Park, California. Operations consisted primarily of leasing office space to governmental and commercial tenants, collecting rental income, maintaining the property, and managing related operating activities.

The accompanying unaudited pro forma combined balance sheet presents the combined accounts of the Company and 901 as if the acquisition had occurred on April 16, 2026. The pro forma statements of operations give effect to the acquisition as if it had occurred on January 1, 2025. Historical periods are identified in the respective columns; the interim depreciation and interest adjustments cover the three months ended March 31, 2026.

The following adjustments to the Company's unaudited pro forma condensed combined balance sheet as of April 16, 2026, would be required if the acquisition occurred as indicated above:

(a) Represents the amount of cash downpayment paid by the Company upon the closing of the Property acquisition
(b) Represents the total purchase price of the Property
(c) Represents the initial down payment of paid by the Company on January 26, 2026
(d) Represents the portion of the purchase price of the Property paid with the proceeds of a term loan to Lusher Holdings from East West Bank
(e) To convert all outstanding Series B Preferred Stock at the floor conversion price of $7.84 per share.
(f) To record the $4,000,000 private placement transaction (the "Warrant Offering") with Armistice Capital Master Fund Ltd.

Statement of operations adjustments

General and administrative expenses include additional depreciation of $887,712 for 2025 and $221,928 for the three months ended March 31, 2026. The calculation follows the Company's Q2 fixed asset schedule: land of $5,148,306 is not depreciated; building and parking structure of $8,862,095 are depreciated over 39 years, improvements of $580,835 over 15 years, and equipment of $3,108,764 over 5 years. Straight-line monthly depreciation is rounded to whole dollars consistently with that schedule.

Interest expense includes estimated acquisition-loan interest of $686,726 for 2025 and $170,320 for the three months ended March 31, 2026. The calculation uses the internal loan schedule's $11,050,000 principal, 6.25% annual rate and $68,698.64 monthly payment, with monthly interest calculated at the annual rate divided by 12 and payments at month-end. The interim calculation continues after the first 12 hypothetical payments. Debt issuance cost amortization and additional income tax effects are not included in this update.

Basic and diluted loss per share is $7.21 for 2025 and $1.37 for the interim period, using loss available to common stockholders and the existing draft denominators of 742,201 and 994,059 shares, respectively.

The unaudited pro forma condensed combined financial information is presented for informational purposes only and is based on a number of assumptions and estimates that are subject to uncertainties. The unaudited pro forma condensed combined financial information does not purport to represent what the Company's actual financial position or results of operations would have been had the transaction occurred on the dates indicated, nor does it purport to project the Company's financial position or results of operations as of any future date or for any future period.