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

FORM 10-Q

(Mark One)

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

For the quarterly period ended June 30, 2018

TRANSITION REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

US VR GLOBAL.COM INC.

(Name of Registrant As Specified In Its Charter)

Delaware

(State or other jurisdiction
of incorporation)

000-50413

(Commission
File Number)

98-0407797

(IRS Employer
Identification No.)

**Lot A-2-10, Galeria Hartamas
Jalan 26A/70A, Desa Sri Hartamas
50480 Kuala Lumpur, Malaysia**

(Address of principal executive offices)

50480

(Zip Code)

603 6201 0069

(Registrant's telephone number, including area code)

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 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 for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer

Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

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.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of August 20, 2018, there were 126,325,792 shares of the registrant's common stock, par value \$0.0001 per share, outstanding.

TABLE OF CONTENTS

	<u>Page</u>
PART I. FINANCIAL INFORMATION	
ITEM 1. <u>FINANCIAL STATEMENTS</u>	F-1
<u>Condensed Consolidated Balance Sheets at June 30, 2018 (unaudited) and December 31, 2017</u>	F-1
<u>Condensed Consolidated Statements of Operations and Comprehensive Loss for the Three Months Ended June 30, 2018 and 2017, the Six Months Ended June 30, 2018, and for the period from February 27, 2017 (inception) to June 30, 2017 (unaudited)</u>	F-2
<u>Condensed Consolidated Statement of Changes in Stockholders' Equity for the Six Months Ended June 30, 2018 (unaudited)</u>	F-3
<u>Condensed Consolidated Statements of Cash Flows for the Six Months Ended June 30, 2018 and for the period from February 27, 2017 (inception) to June 30, 2017 (unaudited)</u>	F-4
<u>Notes to the Condensed Consolidated Financial Statement (unaudited)</u>	F-5
ITEM 2. <u>MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS</u>	4
ITEM 3. <u>QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK</u>	7
ITEM 4. <u>CONTROLS AND PROCEDURES</u>	7
PART II. OTHER INFORMATION	8
ITEM 1 <u>LEGAL PROCEEDINGS</u>	8
ITEM 1A. <u>RISK FACTORS</u>	8
ITEM 2. <u>UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS</u>	8
ITEM 3. <u>DEFAULTS UPON SENIOR SECURITIES</u>	8
ITEM 4. <u>MINE SAFETY DISCLOSURES</u>	8
ITEM 5. <u>OTHER INFORMATION</u>	8
ITEM 6. <u>EXHIBITS</u>	9
<u>SIGNATURES</u>	10

FORWARD-LOOKING STATEMENTS

Except for any historical information contained herein, the matters discussed in this quarterly report on Form 10-Q contain certain “forward-looking statements” within the meaning of the federal securities laws. This includes statements regarding our future financial position, economic performance, results of operations, business strategy, budgets, projected costs, plans and objectives of management for future operations, and the information referred to under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”

These forward-looking statements generally can be identified by the use of forward-looking terminology, such as “may,” “will,” “expect,” “intend,” “estimate,” “anticipate,” “believe,” “continue” or similar terminology, although not all forward-looking statements contain these words. These forward-looking statements are not historical facts, and are based on current expectations, estimates and projections about our industry, management’s beliefs and certain assumptions made by management, many of which, by their nature, are inherently uncertain and beyond our control. Accordingly, you are cautioned that any such forward-looking statements are not guarantees of future performance and are subject to certain risks, uncertainties and assumptions that are difficult to predict. Although we believe that the expectations reflected in such forward-looking statements are reasonable as of the date made, expectations may prove to have been materially different from the results expressed or implied by such forward-looking statements. Important factors that may cause actual results to differ from projections include, for example:

- the success or failure of management’s efforts to implement our business plan;
- our ability to fund our operating expenses;
- our ability to compete with other companies that have a similar business plan;
- the effect of changing economic conditions impacting our plan of operation; and
- our ability to meet the other risks as may be described in future filings with the Securities and Exchange Commission (the “SEC”).

Unless otherwise required by law, we also disclaim any obligation to update our view of any such risks or uncertainties or to announce publicly the result of any revisions to the forward-looking statements made in this quarterly report on Form 10-Q.

When considering these forward-looking statements, you should keep in mind the cautionary statements in this quarterly report on Form 10-Q and in our other filings with the SEC. We cannot assure you that the forward-looking statements in this quarterly report on Form 10-Q will prove to be accurate. Furthermore, if our forward-looking statements prove to be inaccurate, the inaccuracy may prove to be material. In light of the significant uncertainties in these forward-looking statements, you should not regard these statements as a representation or warranty by us or any other person that we will achieve our objectives and plans in any specified time-frame, or at all. Any of the factors described above or elsewhere in this report could cause our financial results, including our net income or loss or growth in net income or loss to differ materially from prior results, which in turn could, among other things, cause the price of our common stock to fluctuate substantially.

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements

US VR Global.com Inc
Condensed Consolidated Balance Sheets
(Expressed in U.S. dollars)

	<u>June 30, 2018</u>	<u>December 31, 2017</u>
	(Unaudited)	
ASSETS		
CURRENT ASSETS:		
Cash	\$ 47,000	\$ 587,000
Prepaid expenses and deposits	379,000	290,000
	<u>426,000</u>	<u>877,000</u>
NON-CURRENT ASSETS:		
Property and equipment, net	689,000	443,000
Total Non-Current Assets	<u>689,000</u>	<u>443,000</u>
TOTAL ASSETS	<u>\$ 1,115,000</u>	<u>\$ 1,320,000</u>
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 447,000	\$ 261,000
Dividend payable	290,000	-
Due to related party	927,000	874,000
Advances from shareholders	95,000	-
Deposits for shares to be issued	-	2,075,000
	<u>1,759,000</u>	<u>3,210,000</u>
Commitments and contingencies		
STOCKHOLDERS' EQUITY:		
Preferred stock at \$0.0001 par value: 500,000,000 shares authorized; 121,058,863 shares issued and outstanding	12,000	12,000
Common stock par value \$0.0001: 2,000,000,000 shares authorized; 126,325,792 and 119,529,803 shares issued and outstanding, respectively	12,000	12,000
Additional paid-in capital	3,096,000	63,000
Accumulated other comprehensive income	17,000	-
Accumulated deficit	(3,781,000)	(1,977,000)
Total Stockholders' equity	<u>(644,000)</u>	<u>(1,890,000)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 1,115,000</u>	<u>\$ 1,320,000</u>

See accompanying notes to the condensed consolidated financial statements

US VR Global.com Inc
Condensed Consolidated Statement of Operations and Comprehensive Loss
(Expressed in U.S. dollars, except share and per share data)
(Unaudited)

	For the Three Months Ended June 30, 2018	For the Three Months Ended June 30, 2017	For the Six Months Ended June 2018	For the Period from February 27, 2017 (Inception) to June 30, 2017
Net revenues	\$ -	\$ -	\$ -	\$ -
Operating expenses				
Professional and consulting	122,000	157,000	633,000	157,000
General and administrative	370,000	328,000	906,000	328,000
Management fee to related party	86,000	-	168,000	-
Reverse merger expenses	-	-	97,000	-
Total operating expenses	578,000	485,000	1,804,000	485,000
Net loss	(578,000)	(485,000)	(1,804,000)	(485,000)
Dividend payable on Series A Preferred Stock	(290,000)	-	(290,000)	-
Net loss attributable to common shareholders	(868,000)	(485,000)	(2,094,000)	(485,000)
Other Comprehensive Income:				
Foreign currency translation income	(19,000)	-	17,000	-
Total Comprehensive loss for the period	(887,000)	(485,000)	(2,077,000)	(485,000)
Net loss attributable to common stockholders per share - Basic and diluted:	\$ (0.01)	(0.00)	(0.01)	\$ (0.00)
Weighted average common shares outstanding - basic and diluted	126,325,792	119,529,803	124,975,847	119,529,803

See accompanying notes to the condensed consolidated financial statements

US VR Global.com Inc
Condensed Consolidated Statement of Changes in Stockholders' Deficit
For the six months ended June 30, 2018
(Expressed in U.S. dollars, except share data)
(unaudited)

	Series A Preferred Stock Par Value \$ 0.0001		Common Stock, Par Value \$0.0001		Additional Paid-in Capital	Accumulated Deficit	Other Comprehensive loss	Total Equity
	Number of Shares	Amount	Number of Shares	Amount				
Balance, December 31, 2017	121,058,863	\$ 12,000	119,529,803	\$ 12,000	\$ 63,000	\$ (1,977,000)	\$ -	\$(1,890,000)
Issuance of common shares previously reflected as deposits	-	-	4,389,721	-	2,075,000	-	-	2,075,000
Shares issued for cash	-	-	415,000	-	249,000	-	-	249,000
Fair value of shares issued for services	-	-	112,184	-	67,000	-	-	67,000
Fair value of shares issued to settle due to related party	-	-	1,333,333	-	800,000	-	-	800,000
Fair value of shares issued under severance agreement	-	-	220,000	-	132,000	-	-	132,000
Effect of reverse merger transactions	-	-	325,751	-	-	-	-	-
Dividend payable on Series A Preferred Stock	-	-	-	-	(290,000)	-	-	(290,000)
Foreign currency translation income	-	-	-	-	-	-	17,000	17,000
Net loss	-	-	-	-	-	(1,804,000)	-	\$(1,804,000)
Balance, June 30, 2018 (Unaudited)	<u>121,058,863</u>	<u>\$ 12,000</u>	<u>126,325,792</u>	<u>\$ 12,000</u>	<u>\$3,096,000</u>	<u>\$ (3,781,000)</u>	<u>\$ 17,000</u>	<u>\$(644,000)</u>

See accompanying notes to the condensed consolidated financial statements

US VR Global.com Inc
Condensed Consolidated Statement of Cash Flows
For the Six Months Ended June 30, 2018 and for the
Period from February 27, 2017 (inception) to June 30, 2017
(Expressed in U.S. dollars)
(Unaudited)

	For the Six Months Ended June 30, 2018	For the Period from February 27, 2017 (inception) to June 30, 2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Loss	\$ (1,804,000)	\$ (485,000)
Adjustments to reconcile net loss to net cash used in operating activities		
Depreciation and amortization	36,000	-
Fair value of shares issued for services	67,000	-
Fair value of shares issued for severance agreement	132,000	-
Reverse merger expenses	97,000	-
Accrual of management fee due to related party	168,000	-
Changes in operating assets and liabilities:		
Prepaid expenses and deposits	(90,000)	-
Accounts payable and accrued expenses	186,000	-
NET CASH USED IN OPERATING ACTIVITIES	(1,208,000)	(485,000)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(282,000)	-
NET CASH USED IN INVESTING ACTIVITIES:	(282,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from sale of common shares	249,000	-
Advances from related party	823,000	485,000
Repayment of advances from related party	(138,000)	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	934,000	485,000
Effect of exchange rate changes in cash	16,000	-
NET CHANGE IN CASH	(540,000)	-
Cash at beginning of period	587,000	-
Cash at end of period	\$ 47,000	\$ -
SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION:		
Interest paid	\$ -	\$ -
Income tax paid	\$ -	\$ -
NON-CASH INVESTING AND FINANCING ACTIVITIES		
Common shares issued for settlement of advances from related party	\$ 800,000	\$ -
Dividend payable on Series A Preferred Stock	290,000	-
Issuance of common shares previously reflected as deposits	2,075,000	-

See accompanying notes to the condensed consolidated financial statements

US VR Global.com Inc
Notes to the Condensed Consolidated Financial Statements
(unaudited)

Note 1 - Organization and Summary of Significant Accounting Policies

US VR Global Inc (the “US VR Sub”) was incorporated on February 27, 2017 under the laws of the State of Delaware. The main focus of our business is to develop facilities that use virtual reality (“VR”) and augmented reality (“AR”) technologies to provide interactive and immersive rides, games and attractions.

On February 6, 2018, the Company signed a share exchange agreement in which the Company agreed to merge with US VR Global.com Inc., a Delaware corporation (“US VR.com”). Pursuant to the merger agreement, on February 6, 2018 the issued and outstanding common shares of the Company were exchanged on a three-for-one basis for 126,000,041 shares of common stock. On April 26, 2018, 121,058,863 shares of Series A Preferred Stock of US VR.com were issued to complete the merger with US VR Sub. The issuance of the common shares and Series A Preferred shares is shown on the accompanying financial statements as if the merger was completed as of February 27, 2017 (Inception). After the merger was completed, the US VR Sub’s shareholders own 100% of the outstanding shares of preferred stock of US VR.com and 99.7% of the outstanding shares of common stock of US VR.com and the original shareholders of US VR.com own approximately 0.03% of the outstanding shares of common stock of US VR.com. The transaction was accounted for as a reverse merger (recapitalization) with US VR Sub deemed to be the accounting acquirer and US VR.com deemed to be the legal acquirer. The financial statements presented herein are those of the accounting acquirer given the effect of the issuance of 325,751 shares of common stock upon completion of the transaction and reflecting the net liabilities assumed of US VR.com of \$97,000 as a cost of the reverse merger. As a result of the merger, US VR.com holds a 100% interest in US VR Sub (US VR Global.com and US VR Sub, collectively, after the merger, the “Company”).

On June 28, 2018, Mr. Ramelle Ashram Bin Ramli resigned from his position as the chief executive officer of the Company and also resigned as chairman of and a member of the Company’s board of directors and from all positions with the Company’s subsidiaries effective as of June 28, 2018. Effective July 4, 2018, Gary Chaw Cheng Fei was appointed to act as the Company’s principal executive officer in the interim while the Company searches for a suitable candidate to fill this position.

Basis of Presentation of Unaudited Financial Information

The accompanying unaudited condensed consolidated financial statements 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 (the “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. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation of the financial position, results of operations and cash flows for the interim periods have been included. The results of operations for the six months ended June 30, 2018 are not necessarily indicative of the results of operations to be expected for the full fiscal year ending December 31, 2018. The condensed consolidated balance sheet information as of December 31, 2017 was derived from the audited financial statements included in US VR Global Inc.’s financial statements as of and for the period from February 27, 2017 (inception) to December 31, 2017 included in Form 8-K filed in Form 8-K with the SEC on February 6, 2018. These interim financial statements should be read in conjunction with that report.

Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the settlement of liabilities and commitments in the normal course of business. As reflected in the accompanying financial statements, for the six months ended June 30, 2018, the Company incurred a net loss of \$1,804,000 and used cash in operating activities of \$1,208,000, and at June 30, 2018, the Company had a working capital deficit of \$353,000. These factors raise substantial doubt about the Company’s ability to continue as a going concern within one year of the date that the financial statements are issued. In addition, the Company’s independent registered public accounting firm, in its report on the Company’s December 31, 2017 financial statements, has expressed substantial doubt about the Company’s ability to continue as a going concern. The condensed consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

The Company intends to raise funds through public offerings to finance operations until the Company achieves profitable operations. If we do not raise all of the money we need from public offerings, we will have to find alternative sources, such as a private placement of securities or loans or advances from our officers, directors or others. Such additional financing may not become available on acceptable terms and there can be no assurance that any additional financing that the Company does obtain will be sufficient to meet its needs in the long term. As of June 30, 2018, the Company had made capital expenditures of \$439,000 for its planned facility (referred to as a “Theme Park”) that will use virtual reality and augmented reality technologies to provide interactive and immersive rides, games and attractions. The Company believes it will need to expend approximately \$10,000,000 to \$15,000,000 more to open its first Theme Park. Even if the Company is able to obtain additional financing, it may contain undue restrictions on our operations, in the case of debt financing; or cause substantial dilution for our stockholders, in the case of equity financing. If adequate funds are not available to satisfy either medium or long-term capital requirements, the Company’s operations and liquidity could be materially adversely affected and the Company could be forced to cut back its operations.

Basis of consolidation

The condensed consolidated financial statements include the accounts of the Company and its wholly owned subsidiary VR Global Limited and Hero Central Dot Com Sdn Bhd. All inter-company accounts and transactions have been eliminated in consolidation.

Use of estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with US GAAP. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities in the balance sheets, and the reported revenue and expenses during the periods reported. Significant estimates include those related to accounting for potential liabilities, depreciable lives of property and equipment, analysis of impairments of recorded long-term assets, assumptions used in valuing stock instruments issued for services, and the valuation allowance for deferred income taxes. Actual results could differ from those estimates. Actual results may differ from these estimates.

Revenue Recognition

The Company derived no revenue during the periods ending March 31, 2018 and 2017. The Company will recognize revenue under the guidance of ASC 606, Revenue with contracts with customers that requires the Company to exercise judgment when considering the terms of contracts, which includes (1) identifying the contracts or agreements with a customer, (2) identify the Company’s performance obligations in the contract or agreement, (3) determine the transaction price, (4) allocate the transaction price to the separate performance obligations, and (5) recognizing revenue as each performance obligation is satisfied. The Company will apply the five-step model to contracts when it is probable that the Company will collect the consideration it is entitled to in exchange for the services it transfers to its clients.

Property and equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation of property and equipment are calculated on the straight-line method over their estimated useful lives or lease terms generally as follows:

Classification	Estimated useful lives
Computers and equipment - Office	3 years
Furniture & Fixtures	5 years
Theme park equipment and improvements	3 to 10 years
Leasehold Improvements	Shorter of lease term or estimated useful life

Expenditures for maintenance and repairs are expensed as incurred.

Net Income (Loss) per Common Share

Basic earnings (loss) per share is computed by dividing the net income (loss) applicable to Common Stockholders by the weighted average number of shares of Common Stock outstanding during the year. Diluted earnings (loss) per share is computed by dividing the net income (loss) applicable to Common Stockholders by the weighted average number of common shares outstanding plus the number of additional common shares that would have been outstanding if all dilutive potential common shares had been issued, using the treasury stock method. Potential common shares are excluded from the computation if their effect is anti-dilutive.

There were no potentially outstanding dilutive common shares for the reporting periods ended June 30, 2018 and 2017.

Foreign currencies translation

The reporting currency of the Company is the United States Dollars (“US\$”) and the accompanying financial statements have been expressed in US\$. In addition, the Company’s subsidiary in Malaysia maintains its books and record in its local currency, Malaysia Ringgits (“MYR”), which is functional currency as being the primary currency of the economic environment in which the entity operates.

In general, for consolidation purposes, assets and liabilities of its subsidiaries whose functional currency is not US\$ are translated into US\$ using the exchange rate on the balance sheet date. Revenues and expenses are translated at average rates prevailing during the period. The gains and losses resulting from translation of financial statements of foreign subsidiary are recorded as a separate component of accumulated other comprehensive income within the statements of stockholders’ equity.

Translation of amounts from MYR and HKD into US\$ has been made at the following exchange rates for the respective periods:

	As of and for the period ended March 31, 2018
Period-end RM : US\$1 exchange rate	4.03
Period-average RM : US\$1 exchange rate	4.00
Period-end HKD : US\$1 exchange rate	7.84
Period-average HKD : US\$1 exchange rate	7.84

Recently Issued Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). This update will require the recognition of a right-of-use asset and a corresponding lease liability, initially measured at the present value of the lease payments, for all leases with terms longer than 12 months. For operating leases, the asset and liability will be expensed over the lease term on a straight-line basis, with all cash flows included in the operating section of the statement of cash flows. For finance leases, interest on the lease liability will be recognized separately from the amortization of the right-of-use asset in the statement of comprehensive income and the repayment of the principal portion of the lease liability will be classified as a financing activity while the interest component will be included in the operating section of the statement of cash flows. ASU 2016-02 is effective for annual and interim reporting periods beginning after December 15, 2018. Early adoption is permitted. Upon adoption, leases will be recognized and measured at the beginning of the earliest period presented using a modified retrospective approach. The Company is currently evaluating the impact of the adoption of ASU 2016-02 on its financial statements and related disclosures.

Other recent accounting pronouncements issued by the FASB, including its Emerging Issues Task Force, the American Institute of Certified Public Accountants, and the Securities and Exchange Commission did not or are not believed by management to have a material impact on the Company's present or future financial statements.

Note 2 – Property and Equipment

Property and equipment consists of the following at:

	June 30, 2018	December 31, 2017
Theme Park project-under construction	\$ 439,000	\$ 250,000
Computers and equipment	216,000	184,000
Furniture and fixtures	26,000	24,000
Leasehold improvement	32,000	30,000
Total property and equipment	713,000	488,000
Accumulated depreciation	(81,000)	(45,000)
Property and equipment, net	\$ 632,000	\$ 443,000

At June 30, 2018 and December 31, 2017, the Company had incurred \$439,000 and \$250,000, respectively, related to the development and construction of equipment and improvements for its planned facility (referred to as a "Theme Park"). The Theme Park will use virtual reality and augmented reality technologies to provide interactive and immersive rides, games and attractions. The Company believes it will need to expend approximately \$10,000,000 more to open its first Theme Park, which it plans to do within the next 12 months. As the Theme Park is under construction and has not been placed into service, no depreciation was recorded on the Theme Park for the six months ended June 30, 2018.

Depreciation expense for the six months ended June 30, 2018 was \$36,000.

Long-lived assets primarily include property and equipment. In accordance with the provision of ASC 360, the Company generally conducts its annual impairment evaluation to its long-lived assets, usually in the fourth quarter of each year, or more frequently if indicators of impairment exist, such as a significant sustained change in the business climate. The recoverability of long-lived assets is measured at the reporting unit level. If the total of the expected undiscounted future net cash flows is less than the carrying amount of the asset, a loss is recognized for the difference between the fair value and carrying amount of the asset. As at June 30, 2018 and December 31, 2017, the Company determined there were no indicators of impairment of its property and equipment.

Note 3 -Stockholders' Equity

The Company was capitalized on August 24, 2017 when it issued 121,058,863 shares of Series A Preferred stock and 119,529,803 shares of common stock to its founding shareholders for total proceeds of \$88,000. The issuance of the shares of Series A Preferred Stock and common stock is presented on the accompanying financial statements as if the shares were issued February 27, 2017 (inception).

Each share of the Company's Series A Preferred Stock (i) has a stated value of \$2.79 per share; (ii) is entitled to be paid cash dividends of 1% of the stated value on the second anniversary of issuance and 2% of the stated value on the third through fifth anniversaries of issuance; and (iii) is convertible into shares of the Company's common stock on a one-for-one basis at the election of the holder prior to the five year anniversary of issuance, and will automatically convert into shares of the Company's common stock on the fifth anniversary of issuance. For the period ended June 30, 2018, the Board of Directors of the Company had not declared a dividend for the Series A Preferred Stock and the Company accrued \$10.78 for dividends at June 30, 2018.

On February 6, 2018, the Company issued 4,389,721 shares of common stock. These shares were sold for \$0.45 to \$0.60 per share and \$2,075,000 had been received in 2017 for the 4,389,721 shares.

During the six months ended June 30, 2018, the Company issued 415,000 shares of common stock from the sale of shares at \$0.60 per share for aggregate proceeds of \$249,000.

During the six months ended June 30, 2018, the Company issued 1,333,333 shares of common stock valued at \$800,000 to settle advances due to a related party (see Note 4). The shares issued for the settlement of the advance were valued at \$0.60 per share based on the contemporaneous sale of the Company's common stock.

During the six months ended June 30, 2018, the Company issued 112,184 shares of common stock with a total fair value of \$67,000 to two third party consultants for consulting services provided. The shares issued are non-refundable and deemed earned upon issuance. As a result, the Company expensed the entire \$67,000 upon issuance. The shares issued for services were valued at \$0.60 per share based on the contemporaneous sale of the Company's common stock.

During the six months ended June 30, 2018, the Company issued 220,000 shares of common stock with a total fair value of \$132,000 as part of a severance agreement with a former officer. The Company recognized the full amount of the fair value of the common stock issued in general and administrative expense on the accompanying financial statements. The shares issued for the settlement of the severance were valued at \$0.60 per share based on the contemporaneous sale of the Company's common stock.

On April 25, 2018, the Company's Board of Directors approved to increase the Company's authorized common shares to 2,000,000,000 common shares, and to increase the Company's authorized shares of preferred stock to 500,000,000 preferred shares, and revise the common share and preferred share par value to \$0.0001 per share, and filed the requisite documentation with the State of Delaware on April 25, 2018.

Note 4 - Related Party Transactions

VR Global SDN. BHD. ("VR Global") is one of the founding shareholders of the Company and is its majority shareholder. VR Global has advanced funds to the Company for working capital and other business purposes. These advances are unsecured, non-interest bearing and due on demand. At December 31, 2017, the Company owed VR Global \$874,000. During the six months ended June 30, 2018, VR Global made advances to the Company of \$823,000. In addition, a management fee of \$168,000 due to VR Global based on 3% of total expenses of the Company, as defined, was accrued. During the six months ended June 30, 2018, the Company repaid \$138,000 to VR Global and on February 6, 2018, the Company issued 1,333,333 shares of common stock valued at \$800,000 as a payment to VR Global. At June 30, 2018, the Company owed VR Global \$927,000.

In connection with the Company's merger with US VR Global.com Inc., the Company assumed a payable of \$95,000 due to Mr. Ramelle Ashram Bin Ramli, the Company's former chief executive officer and a shareholder of the Company. At June 30, 2018, the amount due to the shareholder was \$95,000.

Note 5 – Commitments and contingencies

At June 30, 2018, the Company had signed contracts totaling \$15,173,000 related to the development and construction of its planned Theme Park.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

You should read the following discussion together with our financial statements and the related notes included elsewhere in this annual report on Form 10-Q. This discussion contains forward-looking statements that are based on our current expectations, estimates and projections about our business and operations. Our actual results may differ materially from those currently anticipated and expressed in such forward-looking statements.

Overview

The Company was incorporated in the State of Delaware in 2003. On December 15, 2017, the Company entered into an Investment Agreement with Ramelle Ashram Bin Ramli and two previous shareholders of the Company, including the Company's former CEO and CFO and director, Chi Jen Chen, pursuant to which, after the closing of the Investment Agreement on December 19, 2017, Mr. Ramli owned at such time approximately 68.5% of the Company's then issued and outstanding shares of common stock. At the closing of the Investment Agreement, Mr. Jen resigned from all officer and director positions with the Company as did Mr. Zhong, a former member of the Company's board of directors, and at such time Mr. Ramli was appointed as Chairman of the Board, a director and as the Company's Chief Executive Officer, and further at such time Mr. Jaime Alexander Louis Terauds and Lai Chee Mei (Amanda) were appointed as directors and Gary Chaw was appointed as the Company's Chief Financial Officer.

On February 6, 2018, US VR Global Inc. ("US VR Sub"), and each of the shareholders of US VR Sub who either executed a counterpart signature to the Share Exchange Agreement dated February 6, 2018 (the "Exchange Agreement") or who executed a joinder agreement to the Exchange Agreement following the effective date of the Exchange Agreement but prior to the First Closing (as hereinafter defined) (such shareholders, the "US VR Sub Shareholders"), and Lai Chee Mei (Amanda) as representative of the US VR Sub Shareholders entered into the Exchange Agreement. Pursuant to the terms of the Exchange Agreement, (i) the Company agreed to acquire from the US VR Sub Shareholders all of the shares of common stock of US VR Sub held by such US VR Sub Shareholders in exchange for the issuance by the Company to the US VR Sub Shareholders of shares of the Company's common stock and shares of the Company's Series A preferred stock, and (ii) US VR Sub will become a wholly owned subsidiary of the Company.

Pursuant to the terms of the Exchange Agreement, at the first closing (the "First Closing"), each US VR Sub Shareholder agreed to exchange 51% of such US VR Sub Shareholder's common stock of US VR Sub, with any partial shares resulting from such calculation being rounded to the nearest whole share, for shares of Company common stock, on the basis of one share of Company common stock for each three shares of US VR Sub common stock being exchanged at the First Closing, with any partial shares of Company common stock resulting from such calculation being rounded to the nearest whole share (the "Exchange Common Shares").

The First Closing occurred on February 6, 2018. As a result, at the First Closing, the US VR Sub Shareholders exchanged an aggregate of 378,000,124 shares of US VR Sub common stock, representing 51% of US VR Sub's common stock, for 126,000,041 shares of Company common stock, representing 99.7% of the Company's common stock, and US VR Sub became a majority owned subsidiary of the Company.

Pursuant to the terms of the Exchange Agreement, at the second closing (the "Second Closing"), each US VR Sub Shareholder agreed to exchange the balance of such US VR Sub Shareholder's common stock of US VR Sub for shares of Company Series A preferred stock, on the basis of one share of Company Series A preferred stock for each three shares of US VR Sub common stock being exchanged at the Second Closing, with any partial shares of Series A preferred stock resulting from such calculation being rounded to the nearest whole share. (the "Exchange Preferred Shares" and together with the Exchange Common Shares, the "Exchange Shares"). The exchanges set forth above are together referred to herein as the "Share Exchange." The Second Closing occurred on April 27, 2018. As a result of the Second Closing, US VR Sub became a wholly owned subsidiary of the Company.

Also, on April 27, 2018, the Company issued Series A Preferred Stock to the US VR Sub stockholders at a 3 for 1 basis (three shares of US VR Sub stock for one share of Series A Preferred Stock). As a result, such US VR Sub stockholders hold 121,058,863 shares of Series A Preferred Stock, which represents 100% of the authorized and outstanding Series A Preferred Stock.

The Company was a shell company immediately prior to the Share Exchange. The Company had no assets or operations prior to the Share Exchange. US VR Sub was incorporated in the State of Delaware on February 27, 2017 and commenced operations at that time.

Following the First Closing, the Company held a 51% interest in US VR Sub. Following the Second Closing, the Company holds a 100% interest in US VR Sub. US VR Sub has four subsidiaries, one of which (Hero Central Dot Com Sdn Bhd) is an operating subsidiary.

Since the Share Exchange, we seek to engage in the development and operation of AR and VR amusement parks and entertainment venues in Malaysia and China. We believe our success primarily will be dependent on (i) our ability to raise sufficient capital to fund our development plans for US VR Sub, and, in particular, our Empire AR and VR theme park project; (ii) our ability to identify and execute on other AR and VR theme park development sites and projects; and (iii) numerous other factors. There are also numerous other factors that will affect our success, such as competitive products, our ability to maintain a proprietary position, and the relative resources of others.

We have no revenues, and we will need to complete additional development and raise capital for the Company before we commence operations. Accordingly, our liquidity and results of operations are dependent on our ability to obtain additional funds for our development activities.

Recent Developments

As of today's date the Company does not have any AR or VR parks in place and no construction has started on any such parks at this time. The Company plans that the Macau site will be the first site for its theme park, however there can be no assurance of this.

On April 23, 2018, we entered into a heads of terms (similar to a letter of intent) ("Heads of Terms") for an operating agreement with Studio City Retail Services Limited ("Studio City Retail"), an affiliate of Melco Resorts and Entertainment Limited ("Melco"). Melco, a company with American depositary shares listed on the NASDAQ Global Select Market, is a developer, owner and operator of casino gaming and entertainment casino resort facilities in Asia. Pursuant to the Heads of Terms, we agreed to enter into an operating agreement with Studio City Retail regarding the lease by us of approximately 48,000 square feet of retail space at Melco's Studio City, Macau (China) location for the first of our Hero Central Park flagships. Studio City, which opened in October 2015, is a cinematically-themed integrated entertainment, retail and gaming resort in Cotai, Macau. Macau is a resort city in Southern China, known for its casinos and luxury hotels. We are still in the process of negotiating the operating agreement and we anticipate that the operating agreement will provide for a nine-year term and a lease commencement date on or around October 2018.

We hope to begin construction in Studio City in October of 2018 and we hope to complete and open the location in May of 2019. We hope to begin construction on our planned park at the Empire site in Malaysia in the fourth quarter of 2019. There can be no assurance that the foregoing can be completed as planned or at all.

On June 28, 2018, Mr. Ramelle Ashram Bin Ramli resigned from his position as the chief executive officer of the Company and also resigned as chairman of and a member of the Company's board of directors and from all positions with the Company's subsidiaries effective as of June 28, 2018. Effective July 4, 2018, Gary Chaw Cheng Fei was appointed to act as the Company's principal executive officer in the interim while the Company searches for a suitable candidate to fill this position.

Use of Estimates

The Company uses estimates and assumptions in preparing the financial statements in accordance with U.S. generally accepted accounting policies ("GAAP"). Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities in the balance sheets, and the reported revenue and expenses during the periods reported. Actual results may differ from the estimates and assumptions used.

Critical Accounting Policies

Our significant accounting policies are described in more details in the notes to our financial statements appearing elsewhere in this Quarterly Report on Form 10-Q. We believe the following accounting policies to be most critical to the judgement and estimates used in the preparation of our financial statements.

Concentration of risk. We derive risk from our uncertainty about our ability to raise additional capital; our entry into a new consumer entertainment markets and our dependence upon consumer acceptance of our AR & VR theme park products; our substantial and well-funded competition in a variety of entertainment venues; and a variety of other significant risk

Financial Instruments. Our Financial Instruments consist of cash and cash equivalent, accounts payable and notes payables.

Results of Operations

We are in the early stage of development our VR and AR park and entertainment business. To date, we have not generated any revenues from such operations. While we may in the future generate revenue from a variety of sources, the Company expects to continue to incur substantial losses from operations for the foreseeable future and there can be no assurance that we will ever generate significant revenues or achieve profitability.

The Company is currently in pre-operation stage and has no revenue from operations. The investing operation expenses of the Company for the period ended June 30, 2018, consisted mainly of general and administration expenses of \$906,000 and professional and consulting fees of \$633,000.

Consulting fees for the period June 30, 2018 amounted to \$633,000 and consist of fees paid to various consultants and advisors of the company for financial management, business development, legal opinions, fees associate with Edgar agent and transfer agent.

General and administrative expenses for the year ended June 30,2018 amounted to \$906,000, which mainly paid for general office expenses, employee cost, travelling cost and etc.

Liquidity and Capital Resources

Our cash balance at June 30, 2018 was approximately \$47,000, a decrease of \$540,000 as compared to cash of \$587,000 at December 31, 2017. We estimate the Company currently has sufficient cash and liquidity to meet its anticipated working capital for the next three months. In addition, as of June 30, 2018, we have liabilities to third parties and related parties totaling approximately \$1,468,000.

For the six months ended June 30, 2018, the Company incurred a net loss of \$1,804,000 and used cash in operating activities of \$1,208,000, and at June 30, 2018, the Company had a working capital deficit of \$1,333,000. These factors raise substantial doubt about the Company's ability to continue as a going concern within one year of the date that the financial statements are issued. In addition, the Company's independent registered public accounting firm, in its report on the Company's December 31, 2017 financial statements, has expressed substantial doubt about the Company's ability to continue as a going concern. The Company's condensed consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

Operating Activities. For the six months ended June 30, 2018, cash used in operating activities was \$1,208,000, as compared to cash used in operating activities of \$485,000 for the six months ended June 30, 2017, to fund the Company's ongoing development activities, and to fund its other ongoing operating expenses.

Investing Activities. For the six months ended June 30, 2018 the Company used \$282,000 in investing activities for the purchase of property and equipment. For the six month ended June 30, 2017, the Company had no investing activities.

Financing Activities. For the six months ended June 30, 2018, the Company financing activities consisted of receipt of \$249,000 from the sale of 415,000 shares of common stock, receipt of advances from related parties of \$823,000, and offset by repayment of advances to related parties of \$132,000. For the six months ended June 30, 2017, the Company had no financing activities.

We are an AR and VR park developer focused on the development and commercialization of AR and VR entertainment venues. Based on our current expectations, we believe this development will require at least \$30 million of additional funds. The Company believes that it has sufficient cash on hand to fund its operations for the next three months. The exact duration that our liquidity will be sufficient to fund operations depends upon many factors, some of which are outside the control of the Company and are difficult to predict. We expect our licensing, development and operational expenses to increase in connection with our ongoing activities. Accordingly, we will need to raise additional capital to fund future operations and we expect to finance future cash needs through public or private equity offerings, debt financings or corporate collaboration and licensing arrangements. Such funding may not be available on favorable terms, if at all. Failure to raise additional capital could cause us to curtail operations and result in the loss of an investment in our common stock.

If adequate funds are not available, we may be required to delay, reduce the scope of, or eliminate one or more of our contemplated development theme park projects. To the extent we raise additional funds by issuing equity securities, our stockholders may experience additional significant dilution, and debt financing, if available, may involve restrictive covenants. We may seek to access the public or private capital markets whenever conditions are favorable, even if we do not have an immediate need for additional capital at that time.

Our forecast of the period of time through which our current capital will be adequate to support our operations is a forward-looking statement and involves risks and uncertainties, and actual results could vary as a result of a number of factors. We have based this estimate on assumptions that may prove to be wrong, and we could utilize our available capital resources sooner than we currently expect.

From time to time, VR Global, a shareholder and related party of the Company, provides certain operations, finance and human resource services to the Company. VR Global has also advanced funds to the Company for working capital and other business purposes. No specific term is stated for the advance. Those advances are unsecured, non-interest bearing and due on demand. As of June 30, 2018, the total amount owed to VR Global is \$927,000.

We expect to incur substantial expenditures in the foreseeable future for the lease expenses, operational development and sales and marketing. We will require additional financing to develop, our theme parks, fund operations, license third party intellectual property, invest in equipment, and manage potential operating losses

Principal Commitments

Our Principal Commitments and its liquidity consist of the following:

Nature	Commitments	Due in next		
		12 months	24 months	36 months
Attraction and Equipment	11,976,000	7,849,000	3,507,000	300,000
IP	630,000	88,000	210,000	230,000
Management System Software	600,000	600,000	-	-
Theme Park Site	1,967,000	1,603,000	52,000	-
Total	15,173,000	10,140,000	3,769,000	530,000

Off-Balance Sheet Arrangements

The Company does not have any off-balance sheet arrangements at this time.

Item 3. Quantitative and Qualitative Disclosures about Market Risk

Not required for smaller reporting companies.

Item 4. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Our management, under the supervision and with the participation of our Chief Financial Officer, who is both our principal accounting and financial officer and our principal executive officer, has reviewed and evaluated the effectiveness of the Company's disclosure controls and procedures as of June 30, 2018. Based on such review and evaluation, our Chief Financial Officer concluded that, as of June 30, 2018, the disclosure controls and procedures were not effective to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act (a) is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and (b) is accumulated and communicated to the Company's management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Control over Financial Reporting

On June 28, 2018, Mr. Ramelle Ashram Bin Ramli resigned from his position as the chief executive officer of the Company and also resigned as chairman of and a member of the Company's board of directors and from all positions with the Company's subsidiaries effective as of June 28, 2018. Effective July 4, 2018, Gary Chaw Cheng Fei was appointed to act as the Company's principal executive officer in the interim while the Company searches for a suitable candidate to fill this position.

Other than the foregoing, there were no changes in the Company's internal control over financial reporting identified in connection with the evaluation required by paragraph (d) of Rule 13a-15 or 15d-15 of the Exchange Act that occurred during the fiscal quarter ended June 30, 2018, that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

We are not a party to any material litigation, nor, to the knowledge of management, is any litigation threatened against us that may materially affect us.

Item 1A. Risk Factors

We are a Smaller Reporting Company and are not required to provide the information under this item.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds

On April 27, 2018, at the Second Closing, US VR Sub shareholders exchanged an aggregate of 363,176,589 shares of US VR Sub common stock, representing 49% of US VR Sub's common stock, for 121,058,863 shares of the Company's Series A Preferred Stock, representing 100% of the Company's authorized and outstanding Series A Preferred Stock.

The issuance of the above securities was exempt from the registration requirements of the Securities Act in reliance upon Regulation S promulgated pursuant to the Securities Act.

Item 3. Defaults Upon Senior Securities

None.

Item 4. Mine Safety Disclosures

Not applicable.

Item 5. Other Information

(a) Not applicable.

(b) During the quarter ended June 30, 2018, there have not been any material changes to the procedures by which security holders may recommend nominees to the Board of Directors.

Item 6. Exhibits

Exhibit Number	Description of Exhibit
31.1	<u>Certification of the Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
31.2	<u>Certification of the Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
32.1	<u>Certification of the Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</u>
32.2	<u>Certification of the Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</u>
101.INS	XBRL Instance
101.SCH	XBRL Taxonomy Extension Schema
101.CAL	XBRL Taxonomy Extension Calculation
101.DEF	XBRL Taxonomy Extension Definition
101.LAB	XBRL Taxonomy Extension Labels
101.PRE	XBRL Taxonomy Extension Presentation

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.

US VR GLOBAL.COM INC.

By: /s/ Gary Chaw Cheng Fei

Gary Chaw Cheng Fei
Chief Financial Officer (principal financial officer
and principal accounting officer and principal executive officer)

Date: August 20, 2018

CERTIFICATIONS

I, Gary Chaw Cheng Fei, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended June 30, 2018 of US VR GLOBAL.COM INC.;
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 control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure 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 (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 20, 2018

/s/ Gary Chaw Cheng Fei

Gary Chaw Cheng Fei
Chief Financial Officer
(principal executive officer)

CERTIFICATIONS

I, Gary Chaw Cheng Fei, certify that:

1. I have reviewed this quarterly report on Form 10-Q for the quarter ended June 30, 2018, of US VR GLOBAL.COM INC.;
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 control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure 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 (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 20, 2018

/s/ Gary Chaw Cheng Fei

Gary Chaw Cheng Fei
Chief Financial Officer
(principal financial officer)

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 US VR GLOBAL.COM INC. (the "Company") on Form 10-Q for the period ended June 30, 2018, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Gary Chaw Cheng Fei, 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 to my knowledge:

- (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: August 20, 2018

/s/ Gary Chaw Cheng Fei

Gary Chaw Cheng Fei
Chief Financial Officer
(principal executive officer)

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 US VR GLOBAL.COM INC. (the "Company") on Form 10-Q for the period ended June 30, 2018, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Gary Chaw Cheng Fei, Chief 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 to my knowledge:

- (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: August 20, 2018

/s/ Gary Chaw Cheng Fei

Gary Chaw Cheng Fei
Chief Financial Officer
(principal financial officer)
