

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

FORM 10-Q/A

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

For the quarterly period ended December 31, 2014

Or

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number: 333-179280

**Earth Science Tech, Inc.**

(Exact Name of Registrant as Specified in its Charter)

**Nevada**

(State or Other Jurisdiction of  
Incorporation or Organization)

**45-4267181**

(I.R.S. Employer  
Identification No.)

**C1702 Costa Del Sol  
Boca Raton, Florida**

(Address of Principal Executive Offices)

**33432**

(Zip Code)

Registrant's telephone number including area code: (561) 757-5591

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

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

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

**Applicable Only to Corporate Issuers:**

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

**Class**

**Outstanding as of February 19, 2015**

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Common Stock, \$0.001 par value

37,719,831

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**EARTH SCIENCE TECH INC.**

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## EXPLANATORY NOTE

This Amendment No. 1 (the "Amendment") to Earth Science Tech, Inc. , (the "Company") Quarterly Report on Form 10-Q/A for the quarter ended December 31, 2014 amends and restates the Company's Quarterly Report on Form 10-Q filed on February 23, 2015 (the "Initial 10-Q"). As disclosed in the Company's Current Report on Form 8-K filed on March 17, 2015. On February 25, 2015, the Company was advised by De Joya Griffith LLC ("De Joya"), its prior independent registered public accounting firm, that the Company's previously issued unaudited financial statements for the period ended December 31, 2014 can not be relied upon due the firm not completing the review. This amendment does not reflect events occurring after the original filing. Except for the foregoing amended information, this Form 10-Q/A continues to speak as of the date of the original filing and the Company has not otherwise updated disclosures contained therein or herein to reflect events that occurred at a later date.

We are amending and restating the Initial 10-Q in its entirety to address the forgoing.

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**PART 1 – FINANCIAL INFORMATION**

**ITEM 1. FINANCIAL STATEMENTS**

**EARTH SCIENCE TECH INC.**

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Condensed Consolidated Financial Statements**

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**EARTH SCIENCE TECH, INC. AND SUSIDIARY  
CONDENSED CONSOLIDATED BALANCE SHEETS**

**ASSETS**

	<b>December 31, 2014</b>	<b>March 31, 2014</b>
	(Unaudited) (Restated)	(Restated)
<b>Current Assets:</b>		
Cash	\$ 192,517	\$ 376,704
Prepaid expenses	195,074	350,000
Inventory	197,828	—
Deposits	66,661	178,250
Total current assets	<u>652,080</u>	<u>904,954</u>
Fixed Asset	53,783	—
<b>Other Assets:</b>		
Patent	25,000	—
Total other assets	<u>25,000</u>	<u>—</u>
<b>Total Assets</b>	<u><u>\$ 730,863</u></u>	<u><u>\$ 904,954</u></u>

**LIABILITIES AND STOCKHOLDERS' EQUITY**

**Current Liabilities:**

Accounts payable and accrued liabilities	\$ 26,361	\$ 745
Due to related parties	—	166,511
Notes payable - related parties	59,558	38,605
Total current liabilities	<u>85,919</u>	<u>205,861</u>
Total liabilities	<u>85,919</u>	<u>205,861</u>

**Commitments and Contingencies**

**Stockholders' Equity:**

Preferred shares, par value \$0.001 per share, 10,000,000 shares authorized; 5,200,000 and 0 shares issued and outstanding as of December 31, 2014 and March 31, 2014 respectively	—	—
	5,200	—
Common stock, par value \$0.001 per share, 75,000,000 shares authorized; 37,711,331 and 36,733,000 shares issued and outstanding as of December 31, 2014 and March 31, 2014 respectively	37,711	36,733
Additional paid-in capital	21,305,698	13,307,751
Accumulated deficit	(20,703,665)	(12,645,391)
Total stockholders' equity	<u>644,944</u>	<u>699,093</u>
<b>Total Liabilities and Stockholders' Equity</b>	<u><u>\$ 730,863</u></u>	<u><u>\$ 904,954</u></u>

See accompanying notes to unaudited condensed consolidated financial statements.

**EARTH SCIENCE TECH, INC. AND SUBSIDIARY**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
**(UNAUDITED)**

	<b>For the Three Months Ended December 31,</b>		<b>For the Nine Months Ended December 31,</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
	(Restated)		(Restated)	
Revenue	\$ 14,251	\$ 800	20,851	\$ 7,450
Cost of revenues	15,416	-	19,998	900
<b>Gross Profit (Loss)</b>	<b>(1,165)</b>	<b>800</b>	<b>853</b>	<b>6,550</b>
<b>Operating Expenses:</b>				
Compensation – officers	231,000	-	356,000	2,700
Marketing	115,402	-	293,157	-
General and administrative	(26,165)	120	78,456	5,515
Professional fees	7,270,971	13,111	7,313,348	23,701
Research and development	2,681	-	14,833	-
Total operating expenses	<u>7,593,889</u>	<u>13,231</u>	<u>8,055,794</u>	<u>31,916</u>
<b>Loss from operations</b>	<b>(7,595,054)</b>	<b>(12,431)</b>	<b>(8,054,941)</b>	<b>(25,366)</b>
<b>Other Income (Expenses)</b>				
Interest expense	(3,443)	-	(3,443)	-
Interest income	45	-	110	-
Foreign currency transaction loss	-	-	-	(106)
Total other income (expenses), net	<u>(3,398)</u>	<u>-</u>	<u>(3,333)</u>	<u>(106)</u>
Net loss before provision for income taxes	<u>(7,598,452)</u>	<u>(12,431)</u>	<u>(8,058,274)</u>	<u>(25,472)</u>
Provision for income tax	-	-	-	-
<b>Net loss</b>	<b>\$ (7,598,452)</b>	<b>\$ (12,431)</b>	<b>\$ (8,058,274)</b>	<b>\$ (25,472)</b>
<b>Loss per common share:</b>				
Loss per common share – Basic and Diluted	<u>\$ (.20)</u>	<u>\$ -</u>	<u>\$ (.22)</u>	<u>\$ -</u>
<b>Weighted Average Common Shares Outstanding:</b>				
Basic and Diluted	<u>37,625,461</u>	<u>10,280,000</u>	<u>37,351,215</u>	<u>10,280,000</u>

See accompanying notes to the condensed consolidated unaudited financial statements

**EARTH SCIENCE TECH, INC. AND SUBSIDIARY**  
**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**(UNAUDITED)**

	<b>For the Nine Months Ended</b>	
	<b>2014</b>	<b>2013</b>
	(Restated)	
<b>Cash Flow From Operating Activities:</b>		
Net loss	\$ (8,058,274)	\$ (25,472)
<b>Adjustments to reconcile net loss to net cash used in operating activities</b>		
Stock-based compensation	7,860,051	3,600
<b>Changes in operating assets and liabilities:</b>		
Increase in accounts receivable	-	(800)
Decrease in deposits	111,589	-
Increase in inventory	(197,828)	-
Decrease in accounts payable and credit card payable	25,616	4,241
<b>Net Cash Used in Operating Activities</b>	<b>(258,846)</b>	<b>(18,431)</b>
<b>Cash Flow From Investing Activities:</b>		
Fixed asset purchases	(53,783)	-
Intangible asset purchases	(25,000)	-
<b>Net Cash Used in Investing Activities</b>	<b>(78,783)</b>	<b>-</b>
<b>Cash Flow From Financing Activities:</b>		
Proceeds from cash issuances	299,000	-
Repayments on related party advances	(166,511)	-
Proceeds from related parties	-	13,111
Proceeds from loan payable-related parties	20,953	564
<b>Net Cash Provided by Financing Activities</b>	<b>153,442</b>	<b>13,675</b>
<b>Net Decrease in Cash</b>	<b>(184,187)</b>	<b>(4,756)</b>
<b>Cash - Beginning of Period</b>	<b>376,704</b>	<b>4,756</b>
<b>Cash - End of Period</b>	<b>\$ 192,517</b>	<b>\$ -</b>
<b>Supplemental Disclosure of Non Cash Investing and Financing Activities:</b>		
Forgiveness of debt from stockholders and officers - accrued compensation	\$ -	\$ 19,800
Forgiveness of debt from stockholders and officers - advances and loan from stockholder	\$ -	\$ 55,684
Cash paid for income taxes	\$ -	\$ -
Cash paid for interest expense	\$ -	\$ -

See accompanying notes to the condensed consolidated unaudited financial statements

**EARTH SCIENCE TECH, INC. AND SUBSIDIARY**  
**Notes to Condensed Consolidated Financial Statements**  
**December 31, 2014**  
**(Unaudited)**

**Note 1 – Organization and operations**

*Earth Science Tech, Inc.*

**Earth Science Tech, Inc.** ("Earth Science Tech", "ETST", or the "Company") was incorporated under the laws of the State of Nevada on April 23, 2010. ETST is a unique biotechnology company focused on cutting edge nutraceuticals and bioceticals designed to excel in industries such as health, wellness, nutrition, supplements, cosmetic and alternative medicine to improve the quality of life for consumers worldwide. ETST is dedicated in providing natural alternatives to prescription medications that help improve common disorders and illnesses. ETST is focused on delivering nutritional and dietary supplements that help with treating symptoms such as: chronic pain, joint pain, inflammation, seizures, high blood pressure, memory loss, depression, weight management, nausea, aging and overall wellness. This may include products such as vitamins, minerals, herbs, botanicals, personal care products, homeopathics, functional foods, and other products. These products will be in various formulations and delivery forms including capsules, tablets, soft gels, chewables, liquids, creams, sprays, powders, and whole herbs.

On March 6, 2014, the Board of Directors of Ultimate Novelty Sports, Inc. approved the name change from Ultimate Novelty Sports, Inc. to Earth Science Tech, Inc. The change in the name of the Company was approved by a majority vote of the Shareholders of the Company. Subsequently, on May 28, 2014 the Financial Industry Regulatory Authority ("FINRA") approved the name change of the Company to Earth Science Tech, Inc. as well as the new symbol change from UNOV to ETST.

On June 16, 2014, the Company formed a wholly-owned subsidiary, Ultimate Nutrition Technologies, Inc. Ultimate Nutrition Technologies, Inc. was incorporated under the laws of the State of Florida. The name was changed to Nutrition Empire, Inc. on June 23, 2014.

*Change in control*

On March 24, 2014, the Company issued 25 million shares to Majorca Group, LTD. See Note 5 below for details. As a result of the foregoing, there was a change in control of the Company on March 24, 2014.

Effective April 15, 2014, Dr. Issa El-Cheikh resigned as CEO, CFO, President, Secretary, Treasurer and Director of the Company. Harvey Katz was appointed as CEO, CFO, President, Secretary, Treasurer and Director of the Company.

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

*Basis of presentation*

The accompanying unaudited condensed consolidated interim financial statements include the accounts of the Company, and its wholly owned subsidiary Nutrition Empire, Inc. (from June 16, 2014, inception) as of December 31, 2014.

The unaudited condensed consolidated interim financial statements have been prepared by the Company pursuant to the rules and regulations of the U.S. Securities and Exchange Commission (the "SEC"). The information furnished herein reflects all adjustments (consisting of normal recurring accruals and adjustments) which are, in the opinion of management, necessary to fairly present the operating results for the respective periods. Certain information and footnote disclosures normally present in annual financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") have been omitted pursuant to such rules and regulations. These unaudited condensed consolidated financial statements should be read in conjunction with the Company's audited financial statements for the year ended March 31, 2014 contained in the Company's Annual Report on Form 10K/A filed with the SEC on July 16, 2014.

All intercompany balances and transactions have been eliminated in consolidation.

Use of estimates and assumptions

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

The Company follows paragraph 825-10-50-10 of the FASB Accounting Standards Codification for disclosures about fair value of its financial instruments and paragraph 820-10-35-37 of the FASB Accounting Standards Codification ("Paragraph 820-10-35-37") to measure the fair value of its financial instruments. Paragraph 820-10-35-37 establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America (U. S. GAAP), and expands disclosures about fair value measurements. To increase consistency to quoted prices (unadjusted) in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three (3) levels of fair value hierarchy defined by Paragraph 820-10-35-37 are described below:

Level 1 Quoted market prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date.

Level 3 Pricing inputs that are generally observable inputs and not corroborated by market data.

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

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

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

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

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

#### Carrying value, recoverability and impairment of long-lived assets

The Company has adopted paragraph 360-10-35-17 of the FASB Accounting Standards Codification for its long-lived assets. The Company's long-lived assets, which include office equipment, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

The Company assesses the recoverability of its long-lived assets by comparing the projected undiscounted net cash flows associated with the related long-lived asset or group of long-lived assets over their remaining estimated useful lives against their respective carrying amounts. Impairment, if any, is based on the excess of the carrying amount over the fair value of those assets. Fair value is generally determined using the asset's expected future discounted cash flows or market value, if readily determinable. If long-lived assets are determined to be recoverable, but the newly determined remaining estimated useful lives are shorter than originally estimated, the net book values of the long-lived assets are depreciated over the newly determined remaining estimated useful lives.

The Company considers the following to be some examples of important indicators that may trigger an impairment review: (i) significant under-performance or losses of assets relative to expected historical or projected future operating results; (ii) significant changes in the manner or use of assets or in the Company's overall strategy with respect to the manner or use of the acquired assets or changes in the Company's overall business strategy; (iii) significant negative industry or economic trends; (iv) increased competitive pressures; (v) a significant decline in the Company's stock price for a sustained period of time; and (vi) regulatory changes. The Company evaluates acquired assets for potential impairment indicators at least annually and more frequently upon the occurrence of such events.

#### Cash and cash equivalents

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

#### Related parties

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

### Commitments and contingencies

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

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

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

### Revenue recognition

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

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

### Inventories

Inventories are stated at the lower of cost or market using the first in, first out (FIFO) method. Provisions have been made to reduce excess or obsolete inventories to their net realizable value. The Company's inventory represents finished goods that are sold at our retail location via our website as of December 31, 2014.

### Cost of Sales

Components of costs of sales include product costs, shipping costs to customers and any inventory adjustments.

### Shipping and Handling Costs

The Company includes shipping and handling fees billed to customers as revenues and shipping and handling costs for shipments to customers as cost of revenues.

### Income taxes

The Company follows ASC Topic 740 for recording the provision for income taxes. Deferred tax assets and liabilities are computed based upon the difference between the financial statement and income tax basis of assets and liabilities using the enacted marginal tax rate applicable when the related asset or liability is expected to be realized or settled. Deferred income tax expenses or benefits are based on the changes in the asset or liability each period. If available evidence suggests that it is more likely than not that some portion or all of the deferred tax assets will not be realized, a valuation allowance is required to reduce the deferred tax assets to the amount that is more likely than not to be realized. Future changes in such valuation allowance are included in the provision for deferred income taxes in the period of change.

### Loss per common share

The Company follows ASC Topic 260 to account for earnings per share. Basic earnings per common share ("EPS") calculations are determined by dividing net income by the weighted average number of shares of common stock outstanding during the year. Diluted earnings per common share calculations are determined by dividing net income by the weighted average number of common shares and dilutive common share equivalents outstanding. During periods when common stock equivalents, if any, are anti-dilutive they are not considered in the computation.

There were no warrants issued and outstanding as of December 31, 2014 and 2013 respectively.

### Recently issued accounting pronouncements

The Company evaluated all recent accounting pronouncements issued and determined that the adoption of these pronouncements would not have a material effect on the financial position, results of operations, or cash flows of the Company.

In May 2014, the FASB issued new accounting guidance regarding revenue recognition under GAAP. This new guidance will supersede nearly all existing revenue recognition guidance, and is effective for public entities for annual and interim periods beginning after December 31, 2016. Early adoption is not permitted. We are currently evaluating the impact of this new guidance on the Company's consolidated financial statements.

In June 2014, FASB issued Accounting Standards Update ("ASU") No. 2014-09, "Revenue from Contracts with Customers". The update gives entities a single comprehensive model to use in reporting information about the amount and timing of revenue resulting from contracts to provide goods or services to customers. The proposed ASU, which would apply to any entity that enters into contracts to provide goods or services, would supersede the revenue recognition requirements in Topic 605, Revenue Recognition, and most industry-specific guidance throughout the Industry Topics of the Codification. Additionally, the update would supersede some cost guidance included in Subtopic 605-35, Revenue Recognition — Construction-Type and Production-Type Contracts. The update removes inconsistencies and weaknesses in revenue requirements and provides a more robust framework for addressing revenue issues and more useful information to users of financial statements through improved disclosure requirements. In addition, the update improves comparability of revenue recognition practices across entities, industries, jurisdictions, and capital markets and simplifies the preparation of financial statements by reducing the number of requirements to which an entity must refer. The update is effective for annual reporting periods beginning after December 15, 2016, including interim periods within that reporting period. This updated guidance is not expected to have a material impact on our results of operations, cash flows or financial condition.

In June 2014, the FASB issued ASU 2014-12, "Compensation - Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could be Achieved after the Requisite Service Period." This ASU provides more explicit guidance for treating share-based payment awards that require a specific performance target that affects vesting and that could be achieved after the requisite service period as a performance condition. The new guidance is effective for annual and interim reporting periods beginning after December 15, 2015. We do not expect the adoption of this guidance to have a material impact on the consolidated financial statements.

In August 2014, the FASB issued ASU No. 2014-15, "Presentation of Financial Statements - Going Concern", which requires management to evaluate, at each annual and interim reporting period, whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern within one year after the date the financial statements are issued and provide related disclosures. ASU 2014-15 is effective for annual periods ending after December 15, 2016 and interim periods thereafter, Early application is permitted. The adoption of ASU 2014-15 is not expected to have a material effect on the consolidated financial statements, We are currently reviewing the provisions of this ASU to determine if there will be any impact on our results of operations, cash flows or financial condition.

All other newly issued accounting pronouncements, but not yet effective, have been deemed either immaterial or not applicable.

#### Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is provided for on the straight line method over the estimated useful lives of the related assets as follows:

Furniture and Equipment	5 years
Computer equipment	5 years
Signage	5 years
Leaseholds and Design	10 years

The cost of maintenance and repairs is charged to expense in the period incurred. Expenditures that increase the useful lives of assets are capitalized and depreciated over the remaining useful lives of the assets. When items are retired or disposed of, the cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

#### **Note 3 – Going Concern**

The accompanying condensed consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As reflected in the accompanying condensed consolidated financial statements, the Company had an accumulated deficit at December 31, 2014, a net loss and net cash used in operating activities for the period then ended. There is substantial doubt about the ability of the Company to continue as a going concern.

While the Company is attempting to generate sufficient revenues, the Company's cash position may not be sufficient enough to support the Company's daily operations. Management intends to raise additional funds by way of a public or private offering. Management believes that the actions presently being taken to further implement its business plan and generate sufficient revenues provide the opportunity for the Company to continue as a going concern. While the Company believes in the viability of its strategy to generate sufficient revenues and in its ability to raise additional funds, there can be no assurances to that effect. The ability of the Company to continue as a going concern is dependent upon the Company's ability to further implement its business plan and generate sufficient revenues.

The condensed consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

#### **Note 4 – Related Party Transactions**

On April 15, 2014 the Company entered into an Employment Agreement with its Chief Executive Officer Harvey Katz. The Agreement calls for issuance of 100,000 common shares per quarter to compensate his services. During the nine months ended December 31, 2014, the Company issued 300,000 common shares at fair value of \$356,000 under said employment agreement (See Note 5).

During the nine months ended December 31, 2014, a former stockholder provided \$20,953 in notes payable to the Company. The notes are due and payable on September 30, 2014, unsecured and bear interest at 8%. As of December 31, 2014 and March 31, 2014, the Company had \$59,558 and \$38,605 of notes payable outstanding from a related party. As of December 31, 2014, the notes are in default. The Company is in current negotiations with the lender to extend the notes for an additional year.

During the nine months ended December 31, 2014, the Company repaid \$166,511 to a related party for prior year advances.

During the nine months ended December 31, 2014 the Company issued 5,200,000 Preferred Class "A" stock with a fair value of \$7,072,000 to our majority stockholder for services. The preferred stock is non-dilutive and shall rank senior to all classes of common stock of the Company. The preferred stock has ten votes to the common stock per one share of preferred stock. The preferred stock carries a one for one conversion right for holders of the preferred stock into common stock. Conversion right will apply after one year has passed from issuance of the preferred stock.

#### **Note 5 – Stockholders' Equity**

##### Shares authorized

Upon formation the total number of shares for all classes of stock which the Company is authorized to issue preferred stock in the amount of ten million (10,000,000), par value \$.001 per share and issue common stock in the amount of seventy-five million (75,000,000), par value \$.001 per share.

##### Common stock

Effective March 17, 2014 Company issued 700,000 shares to Royal Palm Consulting Service, LLC for services to be rendered as described in a Consulting Agreement between the Company and Royal Palm Consulting Service, LLC. The shares were valued at fair value of \$350,000. The term of the agreement is for one year and shall terminate on March 17, 2015. The Consultant agrees to serve as a consultant to assist the Company with bona fide consulting services in general corporate activities including, but not limited to the following areas; Business Development, Strategies and Planning as well as Research venues for product advertisement, Identify strategic partners and retail client development. All these shares were valued at \$0.50 per share, being the cash price of immediately preceding share issuance to unrelated parties. As of December 31, 2014, the Company has amortized \$262,500 and the remaining balance of \$87,500 is recorded as a prepaid expense.

During the nine months ended December 31, 2014, the Company had sold 461,331 common shares for cash at \$0.50 to \$0.75 per share for total proceeds of \$299,000.

During the nine months ended December 31, 2014, the Company issued 300,000 common shares with fair value of \$356,000 to Chief Executive Officer (See Note 4).

During the nine months ended December 31, 2014, the Company issued 117,000 common shares with fair value of \$74,625 to non-related parties for services.

During the nine months ended December 31, 2014, the Company issued 50,000 common shares with a fair value of \$115,000 to an employee for services rendered.

During the nine months ended December 31, 2014, the Company issued 50,000 common shares with fair value of \$87,500 to a related parties for services which is recorded as a prepaid expense for consulting services. The amount will be amortized over three months per a Consulting Agreement.

#### *Preferred Stock*

On June 6, 2014 the Company filed with the State of Nevada Articles of Amendment creating a Preferred A class of stock with 10,000,000 Preferred A shares having a par value of \$0.001 per share.

On June 6, 2014 the Company filed with the State of Nevada a Certificate of Designation for the 10,000,000 Preferred A shares. The preferred stock is non-dilutive and shall rank senior to all classes of common stock of the Company. The preferred stock has ten votes to the common stock per one share of preferred stock. The preferred stock carries a one for one conversion right for holders of the preferred stock into common stock. Conversion right will apply after one year has passed from issuance of the preferred stock.

During the nine months ended December 31, 2014 the Company issued 5,200,000 Preferred Class "A" stock with a fair value of \$7,072,000 to our majority stockholder for services. The preferred stock is non-dilutive and shall rank senior to all classes of common stock of the Company. The preferred stock has ten votes to the common stock per one share of preferred stock. The preferred stock carries a one for one conversion right for holders of the preferred stock into common stock. Conversion right will apply after one year has passed from issuance of the preferred stock.

#### **Note 6 – Subsequent Events**

Subsequent to December 31, 2014, the Company issued 8,500 common shares with a fair value of \$10,285 to non-related parties for services.

Earth Science Tech, Inc. ("the Company") is presently engaged in a legal controversy with one of its suppliers, Cromogen, Cromogen's principals and a related company. Cromogen did not perform in accordance with its contract for supplying hemp oil in terms of timing, quality and consistency in the opinion of the company as a result of which the company notified Cromogen. At the same time and because the commitment to arbitrate extends only to the companies involved, the company has filed a legal action in the courts of Florida in which the principals of Cromogen have been named as Defendants and wherein fraud is alleged in connection with Cromogen's representations regarding the formulation and quality of the hemp oil it supplied and damages sought accordingly. (It is to be noted that, although the lack of performance by Cromogen has engendered litigation, the company has secured alternative sources for hemp oil and will mitigate its damages to the extent possible as a practical and legal matter). Cromogen, under the terms of the contract, demurred and filed for arbitration. That arbitration, in its very early stages, is now pending in New York (as the contract provided). Cromogen is claiming alleged damages of a direct and consequential nature. The company has filed a counterclaim for damages sustained as a proximate result of deficient and defective performance.

**Note 7 – Reclassification**

Certain amounts from prior periods have been reclassified to conform to the current period presentation.

**Note 8 - Restatement**

The Company had restated the March 31, 2014 balance sheet, income statement and cash flow statement as originally presented in its financial statement filed with its 2014 10-K filed on July 16, 2014 to correct the common shares issued pursuant to the agreements with Officer and consultants and to properly record the value of common shares issued at fair value.

## Changes to Consolidated Balance Sheet

	<b>March 31, 2014</b>		
	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Prepaid Expense	\$ -	\$ 350,000	\$ 350,000
Services Receivable	\$ (12,850,000)	\$ 12,850,000	\$ -
Accumulated Deficit	\$ (145,391)	\$ (12,500,000)	\$ (12,645,391)

## Changes to Consolidated Statement of Operations

	<b>For the Year Ended March 31, 2014</b>		
	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Professional Fees	\$ 36,711	\$ 12,500,000	\$ 12,536,711

Changes to Consolidated Statement of Cash Flow

**For the Year Ended  
March 31, 2014**

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Net loss	\$ (39,823)	\$ (12,500,000)	\$ (12,539,823)
Stock-based compensation	\$ -	\$ 12,500,000	\$ 12,500,000
Changes in advances from officers	\$ 198,150	\$ (198,150)	\$ -
Proceeds from notes payable - related party	\$ 39,169	\$ (27,645)	\$ 11,524
Forgiveness of amounts due to related parties	\$ -	\$ 75,484	\$ 75,484
Advances from related parties	\$ -	\$ 150,311	\$ 150,311
Net Cash Used in Operating Activities	\$ (43,721)	\$ (198,150)	\$ (241,871)
Net Cash Used in Financing Activities	\$ 415,669	\$ 198,150	\$ 613,819

The Company had restated the December 31, 2014 balance sheet, income statement and cash flow statement as originally presented in its financial statement filed with its 2014 10-Q filed on February 23, 2015 to correct the common shares issued pursuant to the agreements with Officer and consultants and to properly record the value of common shares issued at fair value.

Changes to Consolidated Balance Sheet

**December 31, 2014**

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Cash	\$ 194,613	\$ (2,096)	\$ 192,517
Accounts Receivable, net	\$ 5,031	\$ (5,031)	\$ -
Prepaid Expenses	\$ 180,080	\$ 14,994	\$ 195,074
Inventory	\$ 213,773	\$ (15,945)	\$ 197,828
Deposits	\$ 62,841	\$ 3,820	\$ 66,661
Fixed Assets	\$ 62,135	\$ (8,352)	\$ 53,783
Accounts Payable and Accrued Liabilities	\$ 17,293	\$ 9,068	\$ 26,361
Common Stock	\$ 37,661	\$ 50	\$ 37,711
Additional Paid in Capital	\$ 21,081,873	\$ 223,825	\$ 21,305,698
Accumulated Deficit	\$ (20,458,112)	\$ (245,553)	\$ (20,703,665)

Changes to Consolidated Statement of Operations

**For the Nine Months Ended  
December 31, 2014**

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Revenue	\$ 20,983	\$ (132)	\$ 20,851
Cost of revenues	\$ 11,032	\$ 8,966	\$ 19,998
Compensation - Officers	\$ 300,000	\$ 56,000	\$ 356,000
Professional Fees	\$ 19,663,563	\$ (12,350,215)	\$ 7,313,348
Marketing	\$ 292,343	\$ 814	\$ 293,157
General and administrative	\$ 43,360	\$ 35,096	\$ 78,456
Travel expense	\$ 5,227	\$ (5,227)	\$ -

**For the Three Months Ended  
December 31, 2014**

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Revenue	\$ 14,383	\$ (132)	\$ 14,251
Cost of revenues	\$ 6,450	\$ 8,966	\$ 15,416
Compensation - Officers	\$ 150,000	\$ 81,000	\$ 231,000
Professional Fees	\$ 7,093,761	\$ 177,210	\$ 7,270,971
Marketing	\$ 116,238	\$ (836)	\$ 115,402
General and administrative	\$ 16,610	\$ (42,775)	\$ (26,165)
Travel expense	\$ 705	\$ (705)	\$ -

Changes to Consolidated Statement of Cash Flow

**For the Nine Months Ended  
December 31, 2014**

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
Net loss	\$ (20,312,721)	\$ 12,254,447	\$ (8,058,274)
Stock-based compensation	\$ 19,981,251	\$ (12,121,200)	\$ 7,860,051
Increase in accounts receivable	\$ (5,031)	\$ 5,031	\$ -
Decrease in deposits	\$ (76,091)	\$ 187,680	\$ 111,589
Decrease in prepaid expenses	\$ 169,920	\$ (169,920)	\$ -
Increase in inventory	\$ (22,273)	\$ (175,555)	\$ (197,828)
Decrease in accounts payable and credit card payable	\$ 16,547	\$ 9,069	\$ 25,616
Fixed asset purchase	\$ (62,135)	\$ 8,352	\$ (53,783)
Net Cash Used in Operating Activities	\$ (248,398)	\$ (10,448)	\$ (258,846)
Net Cash Used in Investing Activities	\$ (87,135)	\$ 8,352	\$ (78,783)

## **ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.**

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

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

### **BUSINESS:**

#### **GENERAL**

The following is a summary of some of the information contained in this Document. Unless the context requires otherwise, references in this document to "Earth Science Tech," "ETST," or the "Company" are to Earth Science Tech, Inc.

#### **DESCRIPTION OF BUSINESS**

The Company was incorporated under the laws of the State of Nevada on April 23, 2010. The Company is a biotechnology company focused on delivering unique nutraceuticals, bioceuticals and dietary supplements in the areas of health, wellness, sports and alternative medicine. Our products include cannabidiol ("CBD") hemp oil and other dietary supplements. ETST maintains a website at [www.earthsciencetech.com](http://www.earthsciencetech.com).

Formerly known as Ultimate Novelty Sports, Inc., we were consultants to health club managers and were providers of services to the athletic facility industry. We offered a full range of consulting services. In our dealings with these industry representatives we found that knowledgeable personnel and natural nutritional and dietary supplements were lacking in the industry. We therefore decided to enlarge our marketing to include nutritional and dietary supplements to these facilities as well as opening stand-alone retail stores offering nutritional products as well as personnel trained to answer any and all questions related to products promoting health and well-being. On March 06, 2014, the Board of Directors approved the name change from Ultimate Novelty Sports, Inc. to Earth Science Tech, Inc. The change in the name of the Company was approved by a majority vote of the Shareholders of the Company.

## COMPANY OVERVIEW

ETST is a biotechnology company centered on unique nutraceuticals and bioceuticals designed to excel in industries such as health, wellness, nutrition, supplements, cosmetics and alternative medicine to improve the quality of life for consumers worldwide. ETST seeks to deliver non-prescription nutritional and dietary supplements that help with treating symptoms such as: chronic pain, joint pain, inflammation, seizures, high blood pressure, memory loss, depression, weight management, nausea, aging and overall wellness. This may include products such as CBD as a natural constituent of hemp oil, vitamins, minerals, herbs, botanicals, personal care products, homeopathies, functional foods and other products. These products will be in various formulations and delivery forms including capsules, tablets, soft gels, chewables, liquids, creams, sprays, powders, and whole herbs. Although, the Company has generated revenues it has incurred operating expenses and expenses associated with implementation of its business plan resulting in net operating losses for previously reported periods and accumulated deficit since inception. The Company is devoting substantially all of its efforts on generating revenues from consulting services and implementation of its business plan.

ETST is focused on researching and developing innovative hemp extracts and making them accessible worldwide. ETST plans to be a supplier of high quality hemp oil enriched with high-wade CBD. ETST's primary goal is to advance different high quality hemp extracts with a broad profile of cannabinoids and additional natural molecules found in industrial hemp and to identify their distinct properties.

We believe that the United States Food and Drug Administration (FDA) currently considers non-THC hemp based cannabinoids, including CBD, to be "food based" and therefore saleable in all 50 states and more than 40 countries. Cannabinoids are natural constituents of the hemp plant and CBD is derived from hemp stalk and seed. Hemp oil is a dietary supplement that presents evidence of health and wellness benefits. According to research and ongoing studies in collaboration with Dr. Wei R. Chen, Assistant Dean of the College of Mathematics and Science at the University of Central Oklahoma, CBD has the potential to help a range of conditions and disorders.

### Marketing Services

Marketing nutraceuticals and bioceuticals correctly and effectively is one of the most important ways to increase revenue and attract new clients. Our Customer acquisition, however, revolves around our ability to provide unique products to the market in the form of capsules, tablets, soft gels, chewables, liquids, creams, sprays, powders, and whole herbs.

Our common stock has been quoted on the OTC Bulletin Board since August 29, 2012, under the symbol "UNOV". It is DTC eligible effective October 4, 2012.

On March 6, 2014, the Board of Directors of Ultimate Novelty Sports, Inc. approved the name change from Ultimate Novelty Sports, Inc. to Earth Science Tech, Inc (the "Company"). The change in the name of the Company was approved by a majority vote of the Shareholders of the Company.

On May 28, 2014 the Financial Industry Regulatory Authority ("FINRA") approved the name change of the Company to Earth Science Tech, Inc. as well as the new symbol change from UNOV to ETST.

## **Results of Operations**

### **For the Three Months ended December 31, 2014 compared to the Three Months ended December 31, 2013**

#### *Revenue*

The Company's gross revenue for the three months ended December 31, 2014, was \$14,251, compared to \$800 for the same period in the Company's fiscal 2013. Cost of revenues for the three months ended December 31, 2014 was \$15,416 compared to \$0 for the same three month period ended December 31, 2013 which resulted in a gross loss of \$1,165 for the period ended December 31, 2014 compared to a gross profit of \$800 for the same three month period ended December 31, 2013.

#### *Operating Costs and Expenses*

Total operating costs for the three months ended December 31, 2014 were \$7,593,889 compared to only \$13,231 for the three months ended December 31, 2013. The higher operating costs were the result of an expansion in the Company's activities associated with marketing activities and officer compensation. During the quarter ended December 31, 2014 we worked on more projects compared to the same period in our fiscal 2013. In addition the Company issued 5,200,000 Preferred Class "A" stock with a fair value of \$7,072,000 to our majority stockholder for professional services. The Company also issued 100,000 common shares with a fair value of \$231,000 to an officer and 50,000 common shares with a fair value of \$115,000 to an employee. As a result we have incurred an increase in professional fees and other operating costs.

### **For the Nine Months ended December 31, 2014 compared to the Nine Months ended December 31, 2013**

#### *Revenue*

Our gross revenue for the nine months ended December 31, 2014, was \$20,851 compared to \$7,450, for the same period in our fiscal 2013. Our cost of revenues for the same period ended December 31, 2014, was \$19,998 (December 31, 2013: \$900) resulting in a gross profit of \$853 for December 31, 2014 (December 31, 2013: \$6,550).

#### *Operating Costs and Expenses*

The major components of our expenses for the nine months ended December 31, 2014 and 2013 are outlined in the table below:

	<b>Nine Months Ended December 31, 2014</b>	<b>Nine Months Ended December 31, 2013</b>
Professional fees	\$ 7,313,348	\$ 23,701
Marketing	293,157	-
Officer compensation	356,000	2,700
General and administrative	78,456	5,515
Research & Development	14,833	-
	<b>\$ 8,055,794</b>	<b>\$ 31,916</b>

Total operating costs for the nine months ended December 31, 2014 were \$8,055,794 compared to only \$31,916 for the nine months ended December 31, 2013. The higher operating costs were the result of an expansion in the Company's activities associated with marketing activities and officer compensation. In addition the Company issued 5,200,000 Preferred Class "A" stock with a fair value of \$7,072,000 to our majority stockholder for professional services. The Company also issued 300,000 common shares with a fair value of \$356,000 to an officer and 50,000 common shares with a fair value of \$115,000 to an employee. During the nine months ended December 31, 2014 we worked on more projects compared to the same period in our fiscal 2013. As a result we have incurred an increase in professional fees and other operating costs.

## **Liquidity and Capital Resources**

### **Cash Flows**

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

	<b>Nine Months Ended December 31, 2014</b>	<b>Nine Months Ended December 31, 2013</b>
Cash used in operating activities	\$ (258,846)	\$ (18,431)
Cash used in investing activities	\$ (78,783)	\$ -
Cash provided by financing activities	\$ 153,442	\$ 13,675
Net decrease in cash	\$ (184,187)	\$ (4,756)

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

Our cash used in operating activities of \$258,846 for the nine months ended December 31, 2014 was primarily the result of an increase in inventory.

### ***Cash Flows from Investing Activities***

Our cash used in investing activities of \$78,783 for the nine months ended December 31, 2014 was primarily the result of the buildout of our first retail location and the purchase of a patent.

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

Our cash provided by financing activities of \$153,442 for the nine months ended December 31, 2014 was primarily the result of common stock issued for cash \$299,000, proceeds from notes payable related parties of \$20,953 less the repayment of advances from related parties of \$166,511.

### **Future Financings**

We anticipate that additional funding will be required in the form of equity financing from the sale of our common stock. However, we cannot provide investors with any assurance that we will be able to raise sufficient funding from the sale of our common stock or through a loan from our directors to meet our obligations over the next twelve months. We do not have any arrangements in place for any future equity financing.

## **Recent Accounting Pronouncements**

See Note 2 to the Financial Statements.

## **Off Balance Sheet Arrangements**

As of December 31, 2014, we did not have any significant off-balance-sheet arrangements, as defined in Item 303(a)(4)(ii) of Regulation S-K.

## **ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.**

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

## **ITEM 4. CONTROLS AND PROCEDURES.**

### **Evaluation of Disclosure Controls and Procedures**

Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we have conducted an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as of the end of the period covered by this report. Based on this evaluation, our principal executive officer and principal financial officer concluded as of the evaluation date that our disclosure controls and procedures were not effective due to the company's failure to properly value stock transactions and not having the staff with the proper financial statement knowledge. The material information required to be included in our Securities and Exchange Commission reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms relating to our company, particularly during the period when this report was being prepared.

Additionally, there were no significant changes in our internal controls or in other factors that could significantly affect these controls subsequent to the evaluation date.

## **PART II – OTHER INFORMATION**

### **ITEM 1. LEGAL PROCEEDINGS.**

We are presently engaged in a legal controversy with one of our suppliers, Cromogen, Cromogen's principals and a related company. Cromogen did not perform in accordance with its contract for supplying hemp oil in terms of timing, quality and consistency in the opinion of the Company as a result of which the Company notified Cromogen. At the same time and because the commitment to arbitrate extends only to the companies involved, the Company has filed a legal action in the courts of Florida in which the principals of Cromogen have been named as Defendants and wherein fraud is alleged in connection with Cromogen's representations regarding the formulation and quality of the hemp oil it supplied and damages sought accordingly. Cromogen, under the terms of the contract, demurred and filed for arbitration. That arbitration, in its very early stages, is now pending in New York (as the contract provided). Cromogen is claiming alleged damages of a direct and consequential nature. The Company has filed a counterclaim for damages sustained as a proximate result of deficient and defective performance.

### **ITEM 1A. RISK FACTORS.**

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

## **ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.**

Other than disclosed below, there were no unregistered sales of the Company's equity securities during the quarter ended December 31, 2014 that were not previously disclosed in a current report on Form 8-k.

During the three months ended December 31, 2014, the Company issued 10,000 common shares with fair value of \$20,000 to non-related parties for services.

During the three months ended December 31, 2014, the Company issued 50,000 common shares with fair value of \$87,500 to a related parties for services.

During the three months ended December 31, 2014, the Company issued 50,000 common shares with a fair value of \$115,000 to an employee for services.

During the three months ended December 31, 2014, the Company issued 100,000 common shares with fair value of \$231,000 to an officer for services.

The securities issued pursuant to the Transaction Documents were not registered under the Securities Act of 1933, as amended (the "Securities Act"), but qualified for exemption under Section 4(a)(2) of the Securities Act. The securities were exempt from registration under Section 4(a)(2) of the Securities Act because the issuance of such securities by the Company did not involve a "public offering," as defined in Section 4(a)(2) of the Securities Act, due to the insubstantial number of persons involved in the transaction, size of the offering, and manner of the offering and number of securities offered. The Company did not undertake an offering in which it sold a high number of securities to a high number of investors. In addition, the Investor had the necessary investment intent as required by Section 4(a)(2) of the Securities Act since they agreed to, and received, the securities bearing a legend stating that such securities are restricted pursuant to Rule 144 of the Securities Act. This restriction ensures that these securities would not be immediately redistributed into the market and therefore not be part of a "public offering." Based on an analysis of the above factors, the Company has met the requirements to qualify for exemption under Section 4(a)(2) of the Securities Act.

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

As of December 31, 2014 the Company had \$59,558 of notes payable outstanding from a related party in default.

## **ITEM 4. MINE SAFETY DISCLOSURES.**

Not applicable.

## **ITEM 5. OTHER INFORMATION.**

None.

## ITEM 6. EXHIBITS

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

<b>EXHIBIT NUMBER</b>	<b>DESCRIPTION</b>
3.1	Articles of Incorporation. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on February 1, 2012.
3.2	Bylaws. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on February 1, 2012.
4.2	Subscription Agreement. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on February 1, 2012.
10.1	Promissory Note, President. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on May 24, 2012.
10.2	Consulting Agreement, C.E.O. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on May 24, 2012.
10.3	Consulting Agreement, C.F.O. Incorporated by reference to the Company's Registration Statement on Form S-1 filed with the SEC on May 24, 2012.
31.1	Certification of the Chief Executive Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002*
31.2	Certification of the Chief Financial Officer pursuant to Rules 13a-14(a) and 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
32.1	Certification of the Chief Executive Officer pursuant to 18 U.S.C Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*
32.2	Certification of the Chief Financial Officer pursuant to 18 U.S.C Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002*
101.INS	XBRL Instance Document **
101.SCH	XBRL Taxonomy Extension Schema Document **
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document **
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document **
101.LAB	XBRL Taxonomy Extension Label Linkbase Document **
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document **

\* Filed herewith.

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

**SIGNATURES**

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

Date: October 8, 2015

**EARTH SCIENCE TECH INC.**

By: /s/ Matthew J. Cohen  
Matthew J. Cohen  
Chief Executive Officer (Principal Executive Officer) and Chief Financial Officer

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

<u>SIGNATURES</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Matthew J. Cohen</u> Matthew J. Cohen	<u>C.E.O. and C.F.O.</u>	<u>October 8, 2015</u>

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

I, Matthew J. Cohen, certify that:

1. I have reviewed this quarterly report on Form 10-Q/A of Earth Science Tech Inc. for the nine months ended December 31, 2014;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: October 8 , 2015

By: /S/ Matthew J. Cohen  
Matthew J. Cohen  
President, CEO

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

I, Matthew J. Cohen, certify that:

1. I have reviewed this quarterly report on Form 10-Q/A of Earth Science Tech, Inc. for the nine months ended December 31, 2014;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent function):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: October 8, 2015

By: /S/ Matthew J. Cohen  
Matthew J. Cohen  
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 Earth Science Tech, Inc. (the “Company”) on Form 10-Q/A for the period ended December 31, 2014, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Matthew J. Cohen Chief Executive Officer (Principal Executive Officer) of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

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

Dated: October 8, 2015

By: /S/ Matthew J. Cohen  
Matthew J. Cohen  
Chief 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 Earth Science Tech, Inc. (the “Company”) on Form 10-Q/A for the period ended December 31, 2014, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Matthew J. Cohen, Chief Financial Officer (Principal Financial Officer) of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

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

Dated: October 8, 2015

By: /S/ Matthew J. Cohen  
Matthew J. Cohen  
Chief Financial Officer  
(Principal Financial Officer)