



PetroTech Oil and Gas, Inc.

## COMPANY INFORMATION AND DISCLOSURE STATEMENT

### Part A: General Company Information

**Item I: The exact name of the issuer and its predecessor (if any).**

Current since January 8, 2010:	Unity Management Group Inc.
Before January 8, 2010	Unity Auto Parts Inc.
Before September 22, 2009:	Access Beverage Inc.
Before January 2009:	Asia Pacific Entertainment Inc.
Before May 2007:	ePromo.com
Before August 2000:	Tiberon Resources Ltd.

**Item II: The address of the issuer's principal executive offices.**

Unity Management Group Inc.  
6 Meadow Lane  
East Hanover, New Jersey 07936  
Telephone: 888-311-9891

Email: [info@UnityManagementgroup.com](mailto:info@UnityManagementgroup.com)  
Website: [www.unitymanagementgroupinc.com](http://www.unitymanagementgroupinc.com)  
[www.mcc-online.com](http://www.mcc-online.com)

**Item III: The jurisdiction(s) and date of the issuer's incorporation or organization.**

*Unity Management Group Inc.* was incorporated in the State of Nevada on April 10, 1998 as Tiberon Resources Ltd.

## Part B: Share Structure

### Item IV: The exact title and class of securities outstanding.

Security Symbol:	UYMG
CUSIP Number:	91330B 105
Classes:	Common Stock
Authorized:	750,000,000
Outstanding:	509,073,638
Classes:	Series A Convertible Preferred Stock
Authorized:	20,000,000
Outstanding:	20,000,000
Classes:	Series B Convertible Preferred Stock
Authorized:	2,000,000
Outstanding:	0

### Item V: Par or stated value and description of the security.

#### A. Par or Stated Value.

Common Stock: \$. 001 per share

Series A Convertible Preferred Stock: \$. 001 per share

Series B Convertible Preferred Stock: \$. 001 per share

#### B. Common or Preferred Stock.

1. For common equity, describe any dividend, voting and preemption rights.

Each share of Common Stock is entitled to one vote, which shares do not have pre-emptive rights. Dividends, if any, are declared at the discretion of the Board of Directors.

2. For preferred stock, describe the dividend, voting, conversion and liquidation rights as well as redemption or sinking fund provisions.

#### Series A Preferred:

Each share of Series A Preferred is convertible, at the option of the holder thereof, at any time after the date of issuance into ten (10) shares of fully paid and non-assessable shares of Common Stock. In the event of any liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary, the assets of the Corporation available for distribution to its stockholders shall be distributed as follows:

- (1) The holders of the Series A Preferred shall be entitled to receive, prior to the holders of the other series of Preferred Stock or Common Stock and prior and in preference to any distribution of the assets or surplus funds of the Corporation to the holders of

any other shares of stock of the corporation by reason of their ownership of such stock, an amount equal to \$1.00 per share with respect to each share of Series A Preferred.

- (2) If upon occurrence of a Liquidation the assets and funds thus distributed among the holders of the Series A Preferred shall be insufficient to permit the payment to such holders of the full preferential amount, then the entire assets and funds of the Corporation legally available for distribution shall be distributed among the holders of the Series A Preferred ratably in proportion to the full amounts to which they would otherwise be respectively entitled.

Except as otherwise required by law, the holders of Series A Preferred and the holders of Common Stock shall be entitled to notice of any stockholders' meeting and to vote as a single class upon any matter submitted to the stockholders for a vote as follows: (i) the holders of Series A Preferred shall have one vote for each full share of Common Stock into which a share of such series would be convertible on the record date for the vote, or, if no such record date is established, at the date such vote is taken or any written consent of stockholders is solicited; and (ii) the holders of Common Stock shall have one vote per share of Common Stock held as of such date.

#### Series B Convertible Preferred Stock

Each share of Series B Preferred shall be convertible, at the option of the holder thereof, at any time after the date of issuance into common stock at a price equal to 95% of the common stock's closing bid price on the day prior to conversion (the "Conversion Ratio"). The calculation is based on the agreement that each share of Series B Preferred is equivalent to \$1.00 face value upon conversion. In the event of any liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary, the assets of the Corporation available for distribution to its stockholders shall be distributed as follows:

- (1) The holders of the Series B Preferred shall be entitled to receive, following the holders of the Series A Convertible Preferred Stock, prior to the holders of the other series of Common Stock and prior and in preference to any distribution of the assets or surplus funds of the Corporation to the holders of any other shares of stock of the corporation by reason of their ownership of such stock, an amount equal to \$1.00 per share with respect to each share of Series B Preferred.
- (2) If upon occurrence of a Liquidation the assets and funds thus distributed among the holders of the Series B Preferred shall be insufficient to permit the payment to such holders of the full preferential amount, then the entire assets and funds of the Corporation legally available for distribution shall be distributed among the holders of the Series B Preferred ratably in proportion to the full amounts to which they would otherwise be respectively entitled.

Except as otherwise required by law, the holders of Series B Preferred shall neither be entitled to notice of any stockholders' meeting nor to vote as a single class upon any matter submitted to the stockholders for a vote.

**Item VI: The number of shares or total amount of the securities outstanding for each class of securities authorized.**

In answering this item, provide the information below for each class of securities authorized. Please provide this information (i) as of the end of the issuer's most recent fiscal quarter and (ii) as of the end of the issuer's last two fiscal years.

### **Common Stock**

Period end date:	December 31, 2012
Number of Shares Outstanding:	670,255,638
Number of Shares Authorized:	750,000,000
Public Float:	approximately 269,658,478
Total Number of beneficial Shareholders:	approximately 2
Total Number of Shareholders of Record:	400

Period end date:	December 31, 2011
Number of Shares Outstanding:	165,786,620
Number of Shares Authorized:	240,000,000
Public Float:	approximately 162,189,460
Total Number of beneficial Shareholders:	approximately 2
Total Number of Shareholders of Record:	44

### **Preferred Stock**

#### *Series A Convertible Preferred Stock*

Period end date:	December 31, 2012
Number of Shares Outstanding:	20,000,000
Number of Shares Authorized:	20,000,000
Public Float:	0
Total Number of beneficial Shareholders:	2
Total Number of Shareholders of Record:	2

Period end date:	December 31, 2011
Number of Shares Outstanding:	20,000,000
Number of Shares Authorized:	20,000,000
Public Float:	0
Total Number of beneficial Shareholders:	2
Total Number of Shareholders of Record:	2

Period end date:	December 31, 2010
Number of Shares Outstanding:	16,000,000
Number of Shares Authorized:	20,000,000
Public Float:	0
Total Number of beneficial Shareholders:	2
Total Number of Shareholders of Record:	2

\* Series A Convertible Preferred Stock was authorized on November 12, 2010

#### *Series B Convertible Preferred Stock*

Period end date:	December 31, 2012
Number of Shares Outstanding:	0
Number of Shares Authorized:	2,000,000

Public Float:	N/A
Total Number of beneficial Shareholders:	N/A
Total Number of Shareholders of Record:	N/A
Period end date:	December 31, 2011
Number of Shares Outstanding:	0
Number of Shares Authorized:	2,000,000
Public Float:	N/A
Total Number of beneficial Shareholders:	N/A
Total Number of Shareholders of Record:	N/A
Period end date:	December 31, 2010
Number of Shares Outstanding:	0
Number of Shares Authorized:	2,000,000
Public Float:	N/A
Total Number of beneficial Shareholders:	N/A
Total Number of Shareholders of Record:	N/A

\* Series B Convertible Preferred Stock was authorized on November 12, 2010

Note: Pursuant to the Plan of Exchange with MCC, 1,600,000 shares of Series B Convertible Preferred Stock is to be issued to Dutchess Private Equities Fund, LP. During the fiscal year ended December 31, 2012 400,000 shares of this payable amount was exchanged for 5,000,000 shares of common stock. There is a remaining payable balance due Dutchess Private Equities Fund, LP of 1,200,000 shares of Series B Convertible Preferred Stock.

### **Part C: Business Information**

#### **Item VII: The name address of the transfer agent**

Guardian Register & Transfer, Inc.  
7951 SW 6<sup>th</sup> Street Suite 216  
Plantation, FL 33324

Note: Guardian Registrar & Transfer, Inc. is a registered transfer agent with the SEC.

#### **Item VIII: The nature of the issuer's business**

##### Business Development:

Unity Management Group, Inc. maintains a network of contacts in the financial community. Our experience facilitates the development of relationships that may lead to financing, joint ventures and other opportunities that are so essential in this age of business and technological relationships.

Unity Management Group, a business resource company, will continue to provide innovative management services that offer high value and significant return on investment through its three subsidiary companies.

We are presently planning to phase out our subsidiary, Metropolitan Computing Corporation (MCC) in connection with the acquisition of On Track Technology, Inc. (OTT). Previously, MCC, located in East Hanover, N.J. has been a leader in instrumentation, data acquisition

systems, high-speed production tablet press replication and tablet press control systems for the pharmaceutical industry, having earned its reputation for technical excellence, quality service and client satisfaction. It was established in 1985 to serve companies that required outside help in technical programming. In 1986, Warner-Lambert commissioned MCC to create the first PC-based Tablet Press monitor in history. Today, MCC is an industry recognized expert in precision instrumentation, specializing in solid dosage form equipment.

On Track Technology Inc. uses multiple patent technologies for Enhanced Oil Recovery. We will use this patented technology with other proven EOR technology currently used in the industry. Throughout the United States there are primary depleted oil reservoirs representing billions of barrels of oil that lend themselves to the use and exploitation of Enhanced Oil Recovery and On Track Technology Inc.'s proven patented technology. Without EOR technology, these reservoirs will produce only about 20% of their Original Oil in Place. Gas injection EOR is a proven method that has been in use over the last 50 years in the oil fields of West Texas, Kansas, Oklahoma, Michigan, Wyoming and Oklahoma.

Unity Business Services is a development stage company planning to provide full service practice management, including: offering practice management, billing, staffing, contracting, licensing, credentialing, accounting, and solutions for practice start-up companies or new practices, as well as marketing techniques, HIPPA compliance, and consulting for physicians, and hospitals.

Unity Technologies Inc. is a development stage company planning to offer a complete software solution containing billing, electronic medical records, and electronic health records for physician's offices, and hospitals.

At the present time, revenues are being generated solely through MCC. The Company expects that OTT will replace these revenues.

## **Markets Served**

MCC specializes in pharmaceutical instrumentation for product development and production. Our major fields of expertise are computerization, instrumentation, process monitoring, optimization, and control. Across North America and worldwide, we offer Windows-based products for research, scale-up, and production facilities.

## **Technologies**

MCC custom-made transducers measure force, torque, speed, distance, temperature, moisture, pressure, and displacement. Our software engineers continuously develop and enhance data acquisition and control systems for tablet presses, mixers, roller-compactors, encapsulators, mills, extruders, kettles, fluid bed granulators, conventional dryers, and tablet coating machines.

## **Technical Services**

On Track Technology Inc. uses multiple patent technologies for Enhanced Oil Recovery. We will use this patented technology with other proven EOR technology currently used in the industry. Throughout the United States there are primary depleted oil reservoirs representing billions of barrels of oil that lend themselves to the use and exploitation of Enhanced Oil Recovery and On Track Technology Inc.'s proven patented technology. Without EOR technology, these reservoirs will produce only about 20% of their Original Oil in Place. Gas injection EOR is a proven method that has been in use over the last 50 years in the oil fields of West Texas, Kansas, Oklahoma, Michigan, Wyoming and Oklahoma.

Starting in the late 1990's we started researching various EOR methods and sources of gases and mixtures of gases to find an alternative gas to pure CO2 for EOR. In doing so, we found that a N2-CO2 mixture was 2-3 times more efficient than CO2 in the recovery of stranded oil. Recently we have been introduced to a patented exhaust unit that was more efficient than regular CO2. A new prototype of that equipment was then built for injection purposes; and is in the process of being further developed for commercial use.

We have analyzed the different types of oil producing reservoirs in most of the major geological basins in the United States and have determined that the use of our process and method will enhanced the recovery of stranded oil reserves in these areas that otherwise may never be produced.

The cost and recovery of a project will be dependent on size of structure and depth; the cost will range depending on type of formation and type of treatment design. Hopefully, per project we will capture an additional 20% to 40% of oil in place. Attempting to do this in a period of 5 years as opposed to the original 20% of oil that has already been produced; which may have taken ten to twenty years. Each successful project is estimated to have a six to twelve month payout.

#### Acquisition Of On Track Technology Inc.

On April 11, 2012, the Company entered into a Share Exchange Agreement (the "Agreement") between and among the Company, On Track Technology Inc., a Wyoming Corporation ("OTT"), and the security holders of OTT ("OTT Security Holders"). Pursuant to the terms of the Agreement, the Company agreed to issue and exchange Ten (10) shares of the Company's common stock for each Three and a Half (3.5) of the OTT Shares and the OTT Security Holders agreed to so exchange all of their OTT Shares for the Company's shares. Under the Exchange, the Company will exchange a maximum of twenty five million (25,000,000) shares of the Company's common stock for all of the OTT Shares to be issued. The shares associated with this transaction have not been issued as of April 1, 2013.

1. The form of organization of the issuer:

Nevada C Corporation.

2. The year that the issuer (or any predecessor) was organized:

The Company was incorporated in the State of Nevada on April 10, 1998 as Tiberon Resources Ltd.

3. The issuer's fiscal year end date:

December 31

4. Whether the issuer (or any predecessor) has been in bankruptcy, receivership or any similar proceeding:

The Company has never been in bankruptcy or receivership.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets:

On May 31, 2007, the Company completed a stock exchange transaction with the equity owners of Xi'an Si Jian Wen Hua Chuan Bo Co. Ltd. ("Si Jian"), whereby 40,000,000 shares of the Company's

common stock were issued to the equity owners of Si Jian in exchange for 100% of the equity ownership in Si Jian. Si Jian was organized and existing under the laws of the Peoples' Republic of China (the "PRC") on March 9, 2006. As a result of the stock exchange, the former owners of Si Jian owned approximately 98% of the issued and outstanding shares of the Company. Si Jian was an integrative commercial platform of cultural entertainment and instruction in the People's Republic of China ("PRC"). Si Jian focused on organizing and investing in large cultural exchange activities between the United States and PRC. The goal of Si Jian was to command first-class, proven international teams of artistic talents and experienced entertainment managers.

On January 6, 2009 Access Beverage, Inc. acquired the Company through a reverse merger acquisition. Access Beverage Inc. was engaged in the manufacture, marketing and sale of wine and spirit brands in the United States, with future brands planned for launch in China and Russia. Its brands include the wines Le Snoot™, Mardi Gras™, Bees Knees™, as well as Simply RAW Vodka™. The company distributed its products through wholesale distributors as well as beverage alcohol control agencies in the United States.

On April 20, 2009 a Default Notice was issued to Access Beverage, Inc. The Company defaulted on the loan payment of \$135,000 to Mr. Guoqiang Zhan ("Mr. Zhan") pursuant to the terms and conditions of a certain promissory note and pledge agreement entered into on December 12, 2008. Mr. Zhan had provided a short term business loan to help secure financing for purchase of a majority position in the company. The loan was collateralized by a majority position in the company and upon default on the obligation to repay the \$135,000 control was automatically transferred and returned to Mr. Zhan.

Upon default and as of April 21, 2009 the collateral of 40,734,000 pledged shares of the Company's common stock had been transferred to Mr. Zhan, resulting in new ownership of the Company. The officers and directors of the Company were relieved of their duties and Mr. Zhan was appointed President and Director.

On June 18, 2009, the Company entered into a Plan of Exchange agreement (the "Plan of Exchange") between and among the Company, Guangzhou Du Ye Trading Company Ltd., a corporation organized under the laws of the Peoples' Republic of China ("Du Ye"), the shareholders of Du Ye ("Du Ye Shareholders") and Mr. Zhan.

Pursuant to the terms of the Plan of Exchange, the Company acquired 100% of the capital stock of Du Ye in exchange for the issuance by the Company of 60,000,000 new shares of Common Stock to Du Ye, which gave Du Ye an interest in the Company representing approximately 96.4% of the then issued and outstanding shares on a dilutive basis. The parties intended that the transactions qualified and met the Internal Revenue Code requirements for a tax-free reorganization, in which there was no corporate gain or loss recognized by the parties, with reference to Internal Revenue Code (IRC) sections 354 and 368.

Company and Du Ye were hereby reorganized, such that the Company acquired 100% the capital stock of Du Ye, and Du Ye became a wholly-owned subsidiary of the Company.

On October 28, 2009, the Company entered into an Agreement (the "Agreement") between and among the Company and Ms. Wanwen Su, an individual ("Buyer"), pursuant to which the Buyer acquired 100% of the total assets of \$12,881 from the Company. As a result of the transactions consummated at the closing, the purchase gave the Buyer a 'controlling interest' in Du Ye, and Du Ye was no longer a wholly-owned subsidiary of the Company.

On November 2, 2009, the Company completed a Plan Of Reorganization with the equity owners of United Healthcare Solutions, Inc., a corporation duly organized under the laws of the State of Nevada (hereinafter the "UHC"), pursuant to which, the Stockholders of UHC received 60,000,000 shares of

the Company's Common Stock from the Company's Stockholder, of which 40,000,000 shares were retired back to the treasury, and the stockholders of UHC transferred their shares of UHC to the Company. The Company continued as the surviving corporation and UHC became a wholly-owned subsidiary of UAPI. As a result of the reorganization, the former owners of UHC owned approximately 89.5% of the issued and outstanding shares of the Company. UHC is a Practice Management Company working with practice groups to help achieve their goals in a timely manner

On October 26, 2010, the Company entered into a Plan of Exchange agreement (the "POE") between and among the Company, Metropolitan Computing Corp., a New Jersey Corporation ("MCC"), the shareholders of MCC ("MCC Shareholders"), and Dutchess Private Equities Fund Ltd., a Cayman Islands Exempt Company ("Dutchess").

Pursuant to the terms of the POE, the Company acquired 100% of the capital stock of MCC from Dutchess in exchange for total consideration of \$1,600,000.

On April 11, 2012, the Company entered into a Share Exchange Agreement between and among the Company, On Track Technology Inc., a Wyoming Corporation ("OTT"), and the security holders of OTT ("OTT Security Holders"). Pursuant to the terms of the Agreement, the Company agreed to issue and exchange Ten (10) shares of the Company's common stock for each Three and a Half (3.5) of the OTT Shares and the OTT Security Holders agreed to so exchange all of their OTT Shares for the Company's shares. Under the Exchange, the Company will exchange a maximum of twenty five million (32,500,000) shares of the Company's common stock for all of the OTT Shares to be issued.

OTT, has entered into negotiations for a production acquisition that includes 29 wells and approximately \$1,057,000.00 in gross revenue per year and netting \$600,000 annually. This lease has several new drill sites, and carries a high quality of oil.

6. Any increase of 10% or more of the same class of outstanding equity securities:

On June 18, 2009, 1,200,000,000 shares of common stock were issued in connection with a Plan of Exchange with Guangzhou Du Ye Trading Company Ltd., a corporation organized under the laws of the Peoples' Republic of China.

On April 13, 2011, 48,000,000 shares of common stock were issued for settlement of partial note in an amount of \$9,000. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

On September 15, 2011, 34,600,000 shares of common stock were issued for settlement of partial note in an amount of \$6,920. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

During the three months ended March 31, 2012, the Company issued 36,537,200 shares of common stock for settlement of partial note in an amount of \$7,072. The conversion price of approximate \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

On June 12, 2012, the Company issued 112,750,000 shares of common stock for settlement of partial note in an amount of \$22,550. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

On September 19, 2012, the Company issued 168,000,000 shares of common stock for settlement of partial note in an amount of \$31,300. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

On October 9, 2012, the Company issued 95,000,000 shares of common stock for settlement of partial note in an amount of \$16,700. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

7. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization:

On October 9, 2008, the Board of Directors of the Company approved a 100 to 1 Reverse Split, effective November 5, 2008.

On April 28, 2009, the Board of Directors of the Company approved a 300 to 1 Reverse Split, effective June 12, 2009.

On November 20, 2009, the Board of Directors of the Company approved a 1 to 20 forward split, effective January 15, 2010.

8. Any de-listing of the issuer's securities by any securities exchange or deletion from the OTC:

None.

9. Any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved:

The Company became aware in early April 2012, of a default judgment in the Superior Court of New Jersey, Middlesex County, against "Access Beverage Inc. Unity Auto Parts & James Moeller" in the amount of \$730,906 (Case Number L623309). On March 22, 2013 the Company entered into a settlement agreement with the plaintiff, YA Global Investments, L.P. in the amount of \$499,000. The amount shall be paid along with interest in cash or stock or a combination thereof. In the event of default, the amount due and owing will revert to \$730,906.30 plus interest.

#### B. Business of Issuer.

1. The issuer's primary and secondary SIC Codes:

MCC:

Primary: 1381 Drilling Oil and Gas Wells  
Secondary: 1382 Oil and Gas exploration Services

OTT:

Primary: 3826 Laboratory Analytical Equipment  
Secondary: 6324 Hospital and Medical Service Plans

2. If the issuer has never conducted operations, is in the development stage, or is currently conducting operations:

The Company is currently conducting operations through its subsidiary, On Track Technology Inc. & MCC

3. If the issuer is considered a "shell company" pursuant to Securities Act Rule 405:

The Company is not now and has never been a "shell company" as that term is defined in Rule 405 of the Securities Act.

4. The names of any parent, subsidiary, or affiliate of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement. OTT financials are included

Wholly-owned subsidiary:

- a) United Healthcare Solutions, Inc., the Financial Statements of which are included in the consolidated financial statements as of December 31, 2012;
- b) Metropolitan Computing Corp., the Financial Statements of which are included in the consolidated financial statements as of December 31, 2012.
- c) On Track Technology, Inc., the Financial Statements of which are included in the consolidated financial statements as of December 31, 2012.

5. The effect of existing or probable governmental regulations on the business:

None.

6. An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers.

Essentially all of the Company's time and efforts were spent on development activities over the past two fiscal years until the acquisition of the MCC subsidiary during the fourth quarter of 2010. No money has been spent on R&D during the twelve months ended December 31, 2012.

7. Costs and effects of compliance with environmental laws (federal, state and local):

None at this time.

8. The number of total employees and number of full-time employees.

The Company, together with its subsidiaries, presently has approximately 5 employees.

#### **Item IX: The nature of products or services offered.**

The Company is currently phasing out its subsidiary Metropolitan Computing Corporation (MCC) in connection with the acquisition of On Track Technology, Inc. (OTT). Previously, MCC, located in East Hanover, N.J. has been a leader in instrumentation, data acquisition systems, high-speed production tablet press replication and tablet press control systems for the pharmaceutical industry, having earned its reputation for technical excellence, quality service and client satisfaction. It was established in 1985 to serve companies that required outside help in technical programming. In 1986, Warner-Lambert commissioned MCC to create the first PC-based Tablet Press monitor in history. Today, MCC is an industry recognized expert in precision instrumentation, specializing in solid dosage form equipment.

Unity Business Services is a development stage company planning to provide full service practice management, including: offering practice management, billing, staffing, contracting, licensing, credentialing, accounting, and solutions for practice start-up businesses or new practices, as well as marketing techniques, HIPPA compliance, and consulting for physicians, and hospitals.

Unity Technologies Inc., a development stage company, is planning to offer a complete software solution, containing billing, electronic medical records, and electronic health records for physician's offices, and hospitals.

On Track Technology Inc. uses multiple patent technologies for Enhanced Oil Recovery. Throughout the United States there are primary depleted oil reservoirs representing billions of barrels of oil that lend themselves to the use and exploitation of Enhanced Oil Recovery and On Track Technology Inc.'s proven patented technology. Without EOR technology, these reservoirs will produce only about 20% of their Original Oil in Place. Gas injection EOR is a proven method that has been in use over the last 50 years in the oil fields of West Texas, Kansas, Oklahoma, Michigan, Wyoming and Oklahoma.

At the present time, revenues are being generated solely through MCC & OTT

1. Status of any publicly announced new product or service:

NG system development and patent applied for.

2. Competitive business conditions, the Issuer's competitive position in the industry, and methods of competition:

There is intense competition in all levels in the fields in which the Company intends to operate, conducted by major corporations with larger staffs and financial resources than the Company. Management believes that the Company can compete by offering cleaner, better technology that yields greater results at comparable prices to existing competitors.

3. Sources and availability of raw materials and the names of principal suppliers: N/A

4. Dependence on one or a few major customers: N/A

5. Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration:

MCC and Presster are trademarks of MCC.

6. The need for any government approval of principal products or services. Discuss the status of any requested government approvals.

NG system have to get approval, pending.

**Item X: The nature and extent of the issuer's facilities.**

The Company presently leases offices at 6 Great Meadow Lane East Hanover, New jersey 07936

**Part D: Management Structure and Financial Information**

**Item XI: The name of the chief executive officer, members of the board of directors, as well as control persons.**

President and Chief Executive Officer

- A. Full Name: Michael Oliver
- B. Business Address: Great Meadow Lane East Hanover, New Jersey 07936
- C. Employment history: From 2007 to 2009, Mr. Oliver worked as the Office Manager and Personal Assistant to the Owner of Emergency Services of Miami. Prior to which, Mr. Oliver was the Computer Technician and Clerical Administrator of AAR Landing Gear Service. From 2002 to 2005 Mr. Oliver owned and was the processor at Oliver's Marketing and Consulting.
- D. Board memberships and other affiliations: N/A
- E. Compensation by the issuer: \$65,000 per year
- F. Number and class of issuer's securities beneficially owned:

12,000,000 shares of Series A Convertible Preferred Stock

A. Legal/Disciplinary History

- 1. Conviction in a criminal proceeding or named as a defendant in a criminal proceeding: None.
- 2. Entry of an order, judgment, or decree, not reversed, suspended or vacated that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or bank activities: None.
- 3. A finding or judgment by a court (in civil action), the SEC, the Commodity Futures trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law: None.
- 4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities: None.

B. Disclosure of Family Relationships. There are no family relationships among and between the issuer's directors, officers, persons nominated or chosen by the issuer to become directors or officers, or beneficial owners of more than five percent (5%) of any class of the issuer's equity securities: None

C. Disclosure of Related Party Transactions. There are no related party transactions within the last two full fiscal years and the current fiscal years: None

D. Disclosure of Conflicts of Interest. There are no conflicts of interest: None

**Item XII: Financial information for the issuer's most recent fiscal period.**

Attached hereto as Exhibit A are the consolidated balance sheet, consolidated statement of income, consolidated statement of cash flows, consolidated statement of changes in stockholders' equity, and financial notes for the fiscal year ended December 31, 2012 and 2011.

**Item XIII: Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.**

The consolidated balance sheets, consolidated statements of income, consolidated statements of cash flows, consolidated statement of changes in stockholders' equity, and financial notes for the fiscal years ended December 31, 2011 and December 31, 2010 were filed previously.

**Item XIV: Beneficial Owners**

1. Michael A. Oliver, 6 Great Meadow Lane East Hanover, New Jersey 07936:

12,000,000 shares of Series A Convertible Preferred Stock

**Item XV: The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to the operations, business development and disclosure:**

1. Investment Banker: The Company has not presently engaged an investment banker.
2. Promoters: The Company has not presently engaged any promoters. The Company is in the process of interviewing several reputable firms and expects to engage a firm during the current fiscal year.
3. Counsel:

*(General Legal Counsel and SEC Counsel):*

Paul Richter  
3901 Dominion Townes Circle  
Richmond, VA 23223  
Office: 804-644-2182

4. Accountant or Auditor: The Company's in-house accountants prepare all unaudited financial information. The Company does not presently have an auditor engaged.
5. Public Relations Consultant(s): The Company has not presently engaged any public relations consultants. The Company is in the process of interviewing several reputable firms and expects to engage a firm during the current fiscal year.
6. Investor Relations Consultant: The Company has not presently engaged any investor relations consultant. The Company is in the process of interviewing several reputable firms and expects to engage a firm during the current fiscal year.
7. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure statement: None

**Item XVI: Management's Discussion and Analysis or Plan of Operation.**

- A. Plan of Operation: Issuer's Plan of Operation for the next twelve months.

The Company's primary business operations has been conducted through its MCC subsidiary which is located in East Hanover, New Jersey. The Company maintains a secondary administrative office located in Miami Lakes, Florida. The Company currently employs approximately 7 full-time employees and expects to hire 2-3 additional sales related employees over the next twelve months. The Company plans to phase out MCC with the recent acquisition of OTT.

Metropolitan Computing Corporation (MCC) has been a leader in instrumentation, data acquisition systems, high-speed production tablet press replication and tablet press control systems for the pharmaceutical industry, having earned its reputation for technical excellence, quality service and client satisfaction. It was established in 1985 to serve companies that required outside help in technical programming. In 1986, Warner-Lambert commissioned MCC to create the first PC-based Tablet Press monitor in history. Today, MCC is an industry recognized expert in precision instrumentation, specializing in solid dosage form equipment.

The Company has discontinued the operation of MCC and as such has disposed of and written off the assets of MCC.

Unity Business Services (UBS) is a development stage company planning to provide full service practice management, including: offering practice management, billing, staffing, contracting, licensing, credentialing, accounting, and solutions for practice start ups or new practices, as well as marketing techniques, HIPPA compliance, and consulting for physicians, and hospitals.

The Company plans to increase spending on UBS during 2012 to approximately \$100,000 to complete the software management system, create an interactive website and begin to test market the application. As a practical matter, we will jointly develop this system with our UTI subsidiary since there is much functional overlay. We do not expect a material amount of sales during 2012.

Unity Technologies Inc. (UTI), a development stage company, is planning to offer a complete software solution, containing billing, electronic medical records, and electronic health records for physician's offices, and hospitals.

The Company plans to increase spending on UTI during 2012 to approximately \$75,000 to complete the software management system, create an interactive website and begin to test market the application. As a practical matter, we will jointly develop this system with our UBS subsidiary since there is much functional overlay. We do not expect a material amount of sales during 2012.

On Track Technology Inc. uses multiple patent technologies for Enhanced Oil Recovery. We will use this patented technology with other proven EOR technology currently used in the industry. Throughout the United States there are primary depleted oil reservoirs representing billions of barrels of oil that lend themselves to the use and exploitation of Enhanced Oil Recovery and On Track Technology Inc.'s proven patented technology. Without EOR technology, these reservoirs will produce only about 20% of their Original Oil in Place. Gas injection EOR is a proven method that has been in use over the last 50 years in the oil fields of West Texas, Kansas, Oklahoma, Michigan, Wyoming and Oklahoma

#### On Track Technology, Inc.,

On Track Technology Inc. ("OTT") uses multiple patent technologies for Enhanced Oil Recovery. We will use this patented technology with other proven EOR technology currently used in the industry. Throughout the United States there are primary depleted oil reservoirs representing billions of barrels of oil that lend themselves to the use and exploitation of Enhanced Oil Recovery and On Track Technology Inc.'s proven patented technology. Without EOR technology, these reservoirs will produce only about 20% of their Original Oil in Place. Gas injection EOR is a proven method that has been in use over the last 50 years in the oil fields of West Texas, Kansas, Oklahoma, Michigan, Wyoming and Oklahoma.

Starting in the late 1990's OTT started researching various EOR methods and sources of gases and mixtures of gases to find an alternative gas to pure CO2 for EOR. In doing so, OTT found that a N2-CO2 mixture was 2-3 times more efficient than CO2 in the recovery of stranded oil. Recently the company has been introduced to a patented exhaust unit that was more efficient than regular CO2. A new prototype of that equipment was then built for injection purposes; and is in the process of being further developed for commercial use.

OTT analyzed the different types of oil producing reservoirs in most of the major geological basins in the United States and determined that the use of its process and method will enhanced the recovery of stranded oil reserves in these areas that otherwise may never be produced. The pinnacle reefs and other reefs in Texas make excellent reservoirs for EOR because they are compact, have consistent reservoir properties, thick pay columns, and are overlain by an impermeable cap seal. In addition, other formations have responded favorably as well. These reservoirs represent over 300 million barrels of recoverable stranded oil using OTT's patented method and technology.

CO2 floods have been successful on the reefs in the US with rates as high as 1000 BOPD. OTT's process will have a major impact on the recovery of stranded oil in U.S. basins. This statement is based on the fact that OTT has an unlimited source of gas and does not need an expensive infrastructure to transport the gas. Plus the fact that it is proven that a mixture of CO2 and N2 is more efficient than CO2 in some trials.

The cost and recovery of a project will be dependent on size of structure and depth; the cost will range depending on type of formation and type of treatment design. Hopefully, per project OTT will capture an additional 20% to 40% of oil in place. Attempting to do this in a period of 5 years as opposed to the original 20% of oil that has already been produced; which may have taken ten to twenty years. Each successful project is estimated to have a six to twelve month payout.

## B. Management's Discussion and Analysis of Financial Condition and Results of Operations.

### Results of operations for the fiscal year ended December 31, 2012 and 2011

#### **Revenues**

We had revenues of \$49,555 and \$976,968 for the year ended December 31, 2012 and 2011, respectively. Our revenues were generated from the sales of our subsidiary MCC and OTT. The decrease by \$927,413 or approximately 95% in 2012 was due primarily to large back orders on parts and inventory necessary to complete new orders for the first quarter of 2012. In addition, there were no revenues generated during the last three quarters of 2012 since the Company was planning to wind down operations in its MCC subsidiary in order to focus time and resources on the new subsidiary, OTT.

#### **Operating Expenses**

Selling, general and administrative expenses were \$176,164 and \$319,104 for the year ended December 31, 2012 and 2011, respectively. The selling, general and administrative expenses in 2012 were due primarily to OTT operation since the Company was planning to wind down operations in its MCC subsidiary. The expenses incurred in 2011 were due to MCC operation and expenses associated with being a publicly traded company. We expected our operating expenses to increase after we focus time and resources on OTT.

#### **Other Income/Expense**

During the fiscal year ended December 31, 2012 the Company recorded \$50,389 of interest on convertible debt. This is compared to interest of \$16,421 for the fiscal year ended December 31, 2011. During the fiscal year ended December 31, 2012 the Company converted some of its debt to common stock. A loss on extinguishment of debt in the amount of \$352,000 was determined by taking

the difference between the fair market value and the conversion price of \$.0002 per share. Comparatively, there was a loss on extinguishment of convertible debt in amount of \$406,681 for the year ended December 31, 2011. The Company also recognized a loss on disposal of assets due to the discontinued operations of MCC for the year ended December 31, 2012 in the amount of \$53,567.

During the year ended December 31, 2012, the Company recognized impairment of goodwill in amount of \$1,546,290 due to winding down of the operations of MCC. Due mainly to this write off and recognition of the impairment of goodwill the company incurred a loss of \$2,633,671 for the year ended December 31, 2012. For the fiscal year ended December 31, 2011 the company lost \$463,408 which was mainly due to the loss on extinguishment of debt of \$406,681.

### **Operating Activities**

We had net cash of \$279,956 and \$364,810 used in operating activities during the year ended December 31, 2012 and 2011, respectively. Negative cash flows from operation for the year ended December 31, 2012 was due primarily to the net loss of \$2,633,671, partially offset by non-cash expenses, including impairment of goodwill in amount of \$1,546,291, loss on extinguishment of debt of \$352,000 and loss on discontinued operations of \$53,567. Negative cash flows from operation during year ended December 31, 2011 was due primarily to the net loss of \$463,408, plus the increase in inventory in an amount of \$344,181, partially offset by the decrease in accounts receivable by \$38,490, and the non-cash loss of \$406,681 on extinguishment of convertible debt.

### **Investing Activities**

Cash used in investing activities mainly consists of capital expenditures, expenditures for property, plant, and equipment.

Net cash used in investing activities was \$564,173 and \$1,573 for the year ended December 31, 2012 and 2011, respectively, due primarily to purchase of property and equipment in both years.

### **Financing Activities**

Net cash provided by financing activities was \$844,222 and \$363,328 for the year ended December 31, 2012 and 2011, respectively. Positive cash flows from financing activities during the year ended December 31, 2012 was due primarily to the proceeds from notes payable-related parties in an amount of \$408,892, plus the proceeds of \$423,783 from notes payable. Comparatively, positive cash flows during the year ended December 31, 2011 were due primarily to the proceeds from notes payable-related parties in an amount of \$203,681, and \$103,609 from notes payable. Positive cash flows were also provided in the fiscal year ended December 31, 2012 from the sale of stock in the amount of \$15,000.

C. Off-Balance Sheet Arrangements: None

### **Part E: Issuance History**

#### **Item XVIII: List of securities offerings and shares issued for services in the past two years.**

List below any events, in chronological order, that resulted in changes in total shares outstanding by the issuer (1) within the two-year period ending on the last day of the issuer's most recent fiscal year and (2) since the last day of the issuer's most recent fiscal year.

Between January 1, 2011 and December 31, 2011

#### **Restricted Common Shares Issuance:**

Number of shares issued: 91,600,000  
Legend: Rule 144

**Restricted Common Shares Cancellation:**

Number of shares cancelled: 20,000,000  
Legend: Rule 144

Between January 1, 2012 and December 31, 2012

**Restricted Common Shares Issuance:**

Number of shares issued: 504,439,018  
Legend: Rule 144

**Part F: Exhibits**

**Exhibit A – Unaudited Condensed Consolidated Financial Statements for the fiscal year December 31, 2012 and December 31, 2011**

**Item XVIII: Material Contracts:**

There are presently no material contracts made in the ordinary course of business.

**Item XIX: Articles of Incorporation and Bylaws.**

Filed previously.

**Item XX: Purchases of Equity Securities by the Issuer and Affiliated Purchasers.**

None.

**Item XXI: Issuer's Certifications.**

I, Michael Oliver, certify that:

1. I have reviewed this Information and Disclosure Statement of Unity Management Group, Inc.
2. Based on my knowledge, this Information and Disclosure Statement 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 Information and Disclosure Statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this Information and Disclosure Statement.

*/s/ Michael Oliver*

Dated: April 1, 2013

Michael Oliver, President



**Exhibit A**

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**UNITY MANAGEMENT GROUP INC. AND SUBSIDIARIES**  
**UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2012 AND DECEMBER 31, 2011**

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## **Index to Unaudited Condensed Consolidated Financial Statements**

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Unaudited Condensed Consolidated Statements of Operations	22
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Unaudited Condensed Consolidated Statement of Stockholders' Equity	24
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**Unity Management Group, Inc.**  
**Consolidated**  
**Balance Sheet**

**ASSETS**

	<b>December 31, 2012</b>	<b>December 31, 2011</b>
<b>Current Assets</b>		
Cash	\$ 93	-
Other current receivables	5,500	212,530
Inventories	-	431,342
Total Current Assets	5,593	643,872
<b>Fixed Assets</b>		
Property, plant and equipment, net of depreciation	418,976	19,914
Total Fixed Assets	418,976	19,914
<b>Other Assets</b>		
Goodwill	-	1,546,290
Security deposits	-	1,470
Total other Assets	-	1,547,760
Total Assets	\$ 424,569	2,211,546
<b><u>LIABILITIES AND STOCKHOLDERS' DEFICIT</u></b>		
<b>Current Liabilities</b>		
Cash overdraft	-	3,453
Accounts payable	29,110	145,106
Accrued liabilities	104,153	335,620
Accrued interest	34,356	37,876
Line of credit	108,086	106,631
Notes payable- related party	619,016	-
Notes payable	352,429	128,384
Total Current Liabilities	1,247,150	757,070
<b>Long Term Liabilities</b>		
Notes payable	-	158,852
Notes payable - related party	-	203,681
Total Long Term Liabilities	-	362,533
Total Liabilities	1,247,150	1,119,603
<b>Stockholders' Deficit</b>		
Preferred Stock, Series A (par value \$.001, 20,000,000 shares authorized, 20,000,000 shares outstanding as of December 31, 2012 and December 31, 2011)	20,000	20,000
Preferred Stock- payable	1,200,000	1,600,000
Common Stock (par value \$.001, 750,000,000 shares authorized, 670,255,638 and 165,786,620 shares issued and outstanding as of December 31, 2012, and December 31, 2011 respectively)	670,256	165,787
Additional Paid in Capital	2,674,167	2,059,489
Accumulated Deficit	(5,387,004)	(2,753,333)
Total Stockholders' Deficit	(822,581)	1,091,943
Total Liabilities and Stockholders' Deficit	\$ 424,569	2,211,546

The accompanying notes are an integral part of these consolidated financial statements.

**Unity Management Group, Inc**  
**Consolidated**  
**Statements of Operations**  
**(Unaudited)**

	<b>For the Twelve Months Ended December 31, 2012</b>	<b>For the Twelve Months Ended December 31, 2011</b>
Revenues	\$ 49,555	976,968
Cost of goods sold	-	82,768
Gross Margin	49,555	\$ 894,200
Operating Expenses		
Payroll	117,832	507,911
Depreciation expense	148,836	14,555
Consulting expense	144,387	10,842
Repairs and maintenance	51,754	5,968
Rent	42,005	76,126
General and administrative expense	176,164	319,104
Total Operating Expenses	680,978	934,506
Net Operating Loss	(631,423)	(40,306)
Other Income (Expense)		
Interest expense	(50,389)	(16,421)
Loss on disposal of assets	(53,567)	-
Loss on extinguishment of debt	(352,000)	(406,681)
Impairment of goodwill	(1,546,291)	-
Total Other Expense	(2,002,247)	(423,102)
LOSS FROM CONTINUING OPERATIONS	(2,633,671)	(463,408)
Income Tax Expense	-	-
Net Loss	\$ (2,633,671)	\$ (463,408)
Net Loss Per Share	\$ (0.01)	\$ (0.00)
Weighted Average Shares Outstanding	501,522,250	160,525,520

The accompanying notes are an integral part of these consolidated financial statements.



**Unity Management Group, Inc.**  
**Statements of Stockholders' Equity (Deficit)**  
**For the Years ended December 31, 2011 and December 31, 2012**

	Preferred Stock Series A		Preferred Stock Payable	Common Stock		Additional Paid-in Capital	Retained Earnings (Deficit)	Total Stockholders (Deficit)
	Shares	Amount		Shares	Amount			
Balance, December 31, 2010	16,000,000	\$ 16,000	\$ 1,600,000	94,186,620	\$ 94,187	\$ 1,703,488	\$ (2,289,925)	\$ 1,123,750
Common stock issued for debt settlement	-	-	-	9,000,000	9,000	27,000	-	36,000
Common stock issued for debt settlement	-	-	-	48,000,000	48,000	201,601	-	249,601
Common stock cancelled in exchange for preferred stock	4,000,000	4,000	-	(20,000,000)	(20,000)	16,000	-	-
Common stock issued on loan conversion	-	-	-	34,600,000	34,600	111,400	-	146,000
Net Loss	-	-	-	-	-	-	(463,408)	(463,408)
Balance, December 31, 2011	20,000,000	20,000	1,600,000	165,786,620	165,787	2,059,489	(2,753,333)	1,091,943
Common stock issued on loan conversion	-	-	-	465,469,018	465,469	238,678	-	704,147
Common stock issued for cash	-	-	-	34,000,000	34,000	(19,000)	-	15,000
Common stock issued in lieu of preferred stock payable	-	-	(400,000)	5,000,000	5,000	395,000	-	-
Net loss	-	-	-	-	-	-	(2,633,671)	(2,633,671)
Balance, December 31, 2012	20,000,000	\$ 20,000	\$ 1,200,000	670,255,638	\$ 670,256	\$ 2,674,167	\$ (5,387,004)	\$ (822,581)

The accompanying notes are an integral part of these consolidated financial statements.

**UNITY MANAGEMENT GROUP INC. AND SUBSIDIARIES**  
**NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**NOTE—1 ORGANIZATION AND BUSINESS BACKGROUND**

Unity Management Group Inc. (the “Company”) was incorporated in the State of Nevada in the name of Tiberon Resources Ltd. on April 10, 1998. On August 11, 2000, the Company changed its name to “ePromo.com, Inc.”; on April 30, 2007, the Company changed its name to “Asia Pacific Entertainment, Inc.”; in January of 2009, the Company changed its name to “Access Beverage Inc.”; on September 22, 2009, the Company changed its name to “Unity Auto Parts, Inc.”; and on January 8, 2010, the Company further changed its name to “Unity Management Group Inc.”

On November 2, 2009, the Company completed a Plan Of Reorganization with the equity owners of United Healthcare Solutions, Inc., a corporation duly organized under the laws of the State of Nevada (hereinafter the “UHC”), the Stockholders of UHC received 1,200,000,000 shares of the Company’s Common Stock from the majority stockholder, of which 800,000,000 shares were retired back to the treasury, and the sole stockholders of UHC transferred their shares of UHC to the Company. The Company continued as the surviving corporation and UHC became a wholly-owned subsidiary of the Company. As a result of the reorganization, the former owners of UHC owned approximately 89.5% of the issued and outstanding shares of the Company. UHC is a Practice Management Company working with practice groups to help achieve their goals in a timely manner.

On October 21, 2010, the Company entered into a Plan of Exchange agreement (the “POE”) between and among the Company, Metropolitan Computing Corp., a New Jersey Corporation (“MCC”), the shareholders of MCC (“MCC Shareholders”), and Dutchess Private Equities Fund Ltd., a Cayman Islands Exempt Company (“Dutchess”). Pursuant to the terms of the POE, the Company acquired 100% of the capital stock of MCC from Dutchess in exchange for total consideration of \$1,600,000, which shall be paid by the Company’s Series B Convertible Preferred Stock at the equivalent value on a fully converted basis according to the conversion right designated by the Certificate of Amendment to the Articles of Incorporation of the Company. Accordingly, the Company filed a Certificate of Amendment to the Articles of Incorporation with the Secretary of State of Nevada to authorize 20,000,000 shares of Series A Convertible Preferred Stock, \$.001 par value, and 2,000,000 shares of Series B Convertible Preferred Stock, \$.001 par value on November 11, 2010. Upon the Closing, MCC became a wholly-owned subsidiary of the Company.

During the year ended December 31, 2012, the Company acquired 100% of the capital stock of On Track Technology, Inc. (“OTT”). As of December 31, 2012, this was reflected as Preferred Stock Payable as the exchange shares had not been issued. Subsequent to December 31, 2012, the Company issued 32,500,000 shares of common stock under this agreement and retired the preferred stock payable

The transaction between the Company and UHC, the transaction between the Company and MCC, and the transaction between the Company and OTT were qualified and met the Internal Revenue Code requirements for a tax free reorganization, in which there was no corporate gain or loss recognized by the Company, with reference to Internal Revenue Code (IRC) sections 354 and 368.

The reorganization between the Company and UHC has been accounted for as a reverse acquisition and recapitalization of the Company whereby UHC is deemed to be the accounting acquirer (legal acquiree) and the Company to be the accounting acquiree (legal acquirer). In the transaction between the Company and MCC, and the transaction between the Company and OTT, the Company is deemed to be both legal acquirer and accounting acquirer, and MCC and OTT are deemed to be both legal acquirees and accounting acquirees.

Accordingly, the accompanying consolidated financial statements include the following:

- (1) The balance sheet consists of the net assets of the accounting acquirer at historical cost and the net assets of the accounting acquiree at historical cost;
- (2) The financial position, results of operations, and cash flows of the accounting acquirer for all periods presented as if the recapitalization had occurred at the beginning of the earliest period presented and the operations of the accounting acquiree from the date of stock exchange transaction.

Unity Management Group Inc., UHC, MCC and OTT are hereinafter referred to as (the “Company”).

Subsequent to December 31, 2012, the Company effecting a 2,233:1 reverse split of its common stock completed the merger with On Track Technology, Inc. (OTT). This resulted in the issuance of 32,500,000 shares of common stock, and changed its name to Petrotech Oil & Gas, Inc., with the new trading symbol being “PTOG”.

## **NOTE—2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of presentation**

The accompanying consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America under the accrual basis of accounting. All intercompany accounts and transactions have been eliminated.

### **Use of estimates**

In preparing consolidated financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the dates of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the reporting periods. These accounts and estimates include, but are not limited to, the valuation of trade receivables, inventories, income taxes and the estimation on useful lives of property, plant and equipment. Actual results could differ from these estimates.

### **Cash and Cash Equivalents**

The Company considers all short term investments with a maturity of three months or less when purchased to be cash and equivalents for purposes of the statement of cash flows.

### **Trade Accounts Receivable**

Trade accounts receivable is reported on the balance sheet at gross amounts due to the Company. Management closely monitors outstanding accounts receivable and charges off to expense any balances that are determined to be uncollectible. As of December 31, 2012, management of the Company considered all accounts receivable to be fully collectible. Accordingly, there was no allowance for doubtful accounts. Bad debt expense was \$0 for the year ended December 31, 2012 and 2011, respectively.

### **Inventory**

The Company’s inventory is comprised of machine components and finished goods. Inventories are valued at the lower of cost of market with cost determined using the average cost method.

### **Property and Equipment**

Property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Maintenance and repairs are expensed as incurred.

### **Long-Lived Assets**

The Company evaluates the recoverability of its fixed assets and other assets in accordance with section 360-10-15 of the FASB Accounting Standards Codification for disclosures about Impairment or Disposal of Long-Lived Assets. Disclosure requires recognition of impairment of long-lived assets in the event the net book value of such assets exceeds its expected cash flows. If so, it is considered to be impaired and is written down to fair value, which is determined based on either discounted future cash flows or appraised values. The Company adopted the statement on inception. No impairments of these types of assets were recognized during the year ended December 31, 2012 and 2011, respectively.

### **Intangible Assets**

Intangible assets consist of purchase goodwill, which represents the excess of the fair value of the consideration transferred over the net of the identifiable assets acquired and the liabilities assumed. In accordance with Standards Board Statement of Financial Accounting Standards No. 142, "*Goodwill and Other Intangible Assets*", The Company assesses goodwill for impairment annually. During the year ended December 31, 2012, the Company recognized impairment of goodwill in amount of \$1,546,290 due to winding down of the operations of MCC.

### **Fair Value of Financial Instruments**

The Company's financial instruments are cash and accounts payable. The recorded values of cash and payables approximate their fair values based on their short-term nature.

### **Revenue Recognition and Cost of Sales**

Revenue is recognized when products are completed and shipped. Cost of sales includes all direct production and manufacturing expenses.

### **Income Taxes**

The Company accounts for income taxes under Section 740-10-30 of the FASB Accounting Standards Codification. Deferred income tax assets and liabilities are determined based upon differences between the financial reporting and tax bases of assets and liabilities and are measured using the enacted tax rates and laws that will be in effect when the differences are expected to reverse. Deferred tax assets are reduced by a valuation allowance to the extent management concludes it is more likely than not that the assets will not be realized. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the statements of operations in the period that includes the enactment date.

### **Loss Per Share**

Net loss per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic loss per share is computed by dividing the net loss by the weighted-average number of common shares outstanding. No diluted loss per share is required to be represented.

The Company has reviewed all recently issued, but not yet effective, accounting pronouncements and does not believe the future adoption of any such pronouncements may be expected to cause a material impact on its consolidated financial condition or the consolidated results of its operations.

In May 2011, FASB issued Accounting Standards Update No. 2011-04, “Fair Value Measurements (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs” (“ASU 2011-04”). ASU 2011-04 changes the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements to ensure consistency between U.S. GAAP and IFRS. ASU 2011-04 also expands the disclosures for fair value measurements that are estimated using significant unobservable (Level 3) inputs. This new guidance is to be applied prospectively. The Company anticipates that the adoption of this standard will not materially expand its financial statement note disclosures.

In September 2011, the FASB issued ASU 2011-08 which provides an entity the option to first assess qualitative factors to determine whether it is necessary to perform the current two-step test for goodwill impairment. If an entity believes, as a result of its qualitative assessment, that it is more-likely-than-not that the fair value of a reporting unit is less than its carrying amount, the quantitative impairment test is required. Otherwise, no further testing is required. The revised standard is effective for annual and interim goodwill impairment tests performed for fiscal years beginning after December 15, 2011. We do not expect that the adoption of this standard will have a material impact on our results of operations, cash flows or financial condition.

In December 2011, FASB issued Accounting Standards Update 2011-11, “Balance Sheet - Disclosures about Offsetting Assets and Liabilities” to enhance disclosure requirements relating to the offsetting of assets and liabilities on an entity's balance sheet. The update requires enhanced disclosures regarding assets and liabilities that are presented net or gross in the statement of financial position when the right of offset exists, or that are subject to an enforceable master netting arrangement. The new disclosure requirements relating to this update are retrospective and effective for annual and interim periods beginning on or after January 1, 2013. The update only requires additional disclosures, as such, we do not expect that the adoption of this standard will have a material impact on our results of operations, cash flows or financial condition.

### **NOTE—3 ACQUISITION OF ON TRACK TECHNOLOGY INC**

On April 11, 2012, the Company entered into a Share Exchange Agreement (the “Agreement”) between and among the Company, On Track Technology Inc., a Wyoming Corporation (“OTT”), and the security holders of OTT (“OTT Security Holders”). Pursuant to the terms of the Agreement, the Company agreed to issue and exchange Ten (10) shares of the Company’s common stock for each Three and a Half (3.5) of the OTT Shares and the OTT Security Holders agreed to so exchange all of their OTT Shares for the Company’s shares. Under the Exchange, the Company will exchange a maximum of twenty five million (32,500,000) shares of the Company’s common stock for all of the OTT Shares to be issued.

### **NOTE—4 PROPERTY AND EQUIPEMENT**

Property and equipment consists of the following:

Machinery and equipment	\$ 206,801
Furniture and equipment	1,657
Truck equipment	84,500
Work over equipment	225,000
NG plumbing system	509,116
Trailers	46,500
Rigg tools	118,400
Backhoe	12,000
Eco meter	<u>17,000</u>
Total	1,220,974
Less: Accumulated depreciation	<u>(266,763)</u>
	\$ 954,211

## NOTE—5 GOODWILL

On October 21, 2010, the Company acquired 100% of the capital stock of MCC, an unrelated party, from Dutchess in exchange for total consideration of \$1,600,000, which shall be paid by the Company's Series B Convertible Preferred Stock at the equivalent value on a fully converted basis according to the conversion right designated by the Certificate of Amendment to the Articles of Incorporation of the Company. Accordingly, the Company recognized goodwill of \$1,546,290 as follows:

Fair value of the consideration transferred	\$1,600,000
Net of identifiable assets acquired and liabilities assumed	<u>(53,710)</u>
Goodwill	\$1,546,290
Impairment of goodwill	<u>(1,546,290)</u>
Net	0

Goodwill was tested for impairment as of December 31 2012. As a result, the Company recognized impairment of goodwill in amount of \$1,546,290 due to winding down of the operations of MCC.

## NOTE—6 BANK LOAN

The Company has a line of credit with PNC Bank at an annual rate of 5%. The current portion on this credit line was \$14,175 as of December 31, 2012.

The Company has a line of credit with Sovereign Bank at an annual rate of 5.49%. The current portion on this credit line was \$80,217 as of December 31, 2012.

The Company has a line of credit with Wells Fargo at an annual rate of 5.75%. The current portion on this line is \$13,694 as of December 31, 2012.

The interest expense was \$3,792 for the year ended December 31, 2012.

## NOTE—7 NOTES PAYABLE – RELATED PARTIES

As of December 31, 2012, the Company had notes payable to related parties in an amount of \$619,016 for the purchase of equipment for the operation of On Track Technology, Inc.. Pursuant to the Note, interest will be accrued at the rate of 8% per annum.

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## NOTE—8 NOTES TO ORCHIDS & MORE

On August 31, 2011, the Company executed a note payable in the amount of \$144,179.73 to Orchids & More, Inc.--, to fund its operations. The unpaid balance on the note as of December 31, 2012 is \$88,679.73 with accumulated interest of \$27,299.71 for a total amount due of \$115,979.44. The loan earns interest at 8% per annum and is payable on demand. The holder has the option to convert the

unpaid principle and interest into common stock at \$0.01 per share or such other conversion rate as set by the Board of Directors.

During the fiscal year ended December 31, 2012, the Company executed three additional notes to Orchids & More, Inc. in exchange for working capital provided by Orchids. The dates and amounts of the notes are as follows:

	Principal	Interest
Jan. 1, 2012	\$53,262.46	\$9,587.24
Apr. 30, 2012	\$80,370.56	\$9,710.53
Dec. 31, 2012	\$83,518.71.	\$-0-

The new notes earn interest at the rate of 8% per annum, and are convertible into common stock, and bring the total due Orchids & More to \$352,428.98.

During the fiscal year ended December 31, 2012, the Company issued 465,469,018 shares of common stock to said note holder for settlement of partial note in an amount of \$85,970. The conversion price of \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

The fair value of this stock issuance was determined using the fair value of the Company's common stock on the grant date, at a market quoted price of \$.002. The difference between the fair market value and the conversion price of \$.0002 per share was recognized as loss on extinguishment of convertible debt.

#### **NOTE—9 PREFERRED STOCK TO BE ISSUED**

As of June 30, 2012, the Company had preferred stock to be issued in an amount of \$1,600,000 in connection with a Plan of Exchange agreement ("POE"), dated October 21, 2010, between and among the Company, Metropolitan Computing Corp., a New Jersey Corporation ("MCC"), the shareholders of MCC ("MCC Shareholders"), and Dutchess Private Equities Fund Ltd., a Cayman Islands Exempt Company ("Dutchess").

Pursuant to the terms of the POE, the Company acquired 100% of the capital stock of MCC from Dutchess in exchange for total consideration of \$1,600,000, which shall be paid by the Company's Series B Convertible Preferred Stock at the equivalent value on a fully converted basis according to the conversion right designated by the Certificate of Amendment to the Articles of Incorporation of the Company. In addition, the Preferred Stock is convertible into Common Stock anytime after issuance at a price equal to 95% of the closing bid price of the Company's Common Stock on the day prior to conversion.

During the fiscal year ended December 31, 2012, the Company issued 5,000,000 shares of common stock in exchange for \$400,000 of preferred stock payable leaving a balance payable of \$1,200,000 for preferred stock payable.

#### **NOTE – 10 COMMON STOCK**

During the fiscal year ended December 31, 2012, the Company issued 465,469,018 shares of common stock to said note holder for settlement of partial note in an amount of \$55,500. The conversion price of approximate \$.0002 per share was deemed reasonable and authorized by the Board of Directors on the grant date.

During the fiscal year ended December 31, 2012, the Company issued a total of 34,000,000 shares of common stock for cash of \$15,000, which represented a 50% discount off the closing bid price on the date of sale.

During the year ended December 31, 2012, the Company acquired 100% of the capital stock of On Track Technology, Inc. ("OTT"). As of December 31, 2012, this was reflected as Preferred Stock Payable as the exchange shares had not been issued. Subsequent to December 31, 2012, the Company issued 32,500,000 shares of common stock under this agreement and retired the preferred stock payable.

During the quarter ended September 30, 2012, the Company issued 5,000,000 shares of common stock in exchange for \$400,000 of preferred stock payable.

**NOTE—11 COMMITMENT AND CONTINGENCIES**

The Company rented plant, office, and retailing spaces under a 5-year non-cancelable operating lease agreement starting from 2010. Based on the current rental lease agreement, the future two years minimum rental payments required are as follows:

	<b>Year ended December 31</b>	<b>Lease payment</b>
<b>2013</b>		65,928
<b>2014</b>		65,928
<b>Total</b>		<b>\$ 131,856</b>

**NOTE—12 GOING CONCERN**

These consolidated financial statements have been prepared assuming that Company will continue as a going concern, which contemplates the realization of assets and the discharge of liabilities in the normal course of business for the foreseeable future.

As of December 31, 2012, the Company had an accumulated deficit of \$5,387,004. Management has taken certain action and continues to implement changes designed to improve the Company's financial results and operating cash flows. The actions involve certain cost-saving initiatives and growing strategies, including (a) reductions in headcount and corporate overhead expenses; and (b) expansion into new market. Management believes that these actions will enable the Company to improve future profitability and cash flow in its continuing operations through December 31, 2013. As a result, the financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result from the outcome of the Company's ability to continue as a going concern.

**NOTE—13 SUBSEQUENT EVENTS**

The Company became aware in early April 2012, of a default judgment in the Superior Court of New Jersey, Middlesex County, against "Access Beverage Inc. Unity Auto Parts & James Moeller" in the amount of \$730,906 (Case Number L623309). On March 22, 2013 the Company entered into a settlement agreement with the plaintiff, YA Global Investments, L.P. in the amount of \$499,000. The amount shall be paid along with interest, in cash, or stock, or a combination thereof. In the event of default, the amount due and owing will revert to the judgment amount of \$730,906.30 plus interest.

Subsequent to December 31, 2012, the Company effecting a 2,233:1 reverse split of its common stock completed the merger with On Track Technology, Inc. (OTT). This resulted in the issuance of 32,500,000 shares of common stock, and changed its name to Petrotech Oil & Gas, Inc., with the new trading symbol being “PTOG”.