

**AMENDED
QUARTERLY REPORT OF**

Universal Apparel & Textile Company

FOR THE QUARTER ENDED SEPTEMBER 30, 2017

A NEVADA CORPORATION

1700 N. Farnsworth Avenue, Suite 24, Aurora,, IL 60505

(775) 410-4458

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ITEM 1. EXACT NAME OF THE ISSUER AND ITS PREDECESSORS

The exact name of the company is Universal Apparel & Textile Company. The company was originally incorporated as Bionomic Science International, Inc., in the state of Nevada in July, 1981. In June, 1999, The Company changed its name to ICON Financial. In April, 2002 the Company changed its name to International Gaming Group, Inc. In April, 2003, the Company changed its name to American Standard Energy, Inc. In October, 2003, the Company changed its name to Sports Wheels, Inc. In February, 2005, the Company changed its name to Automotive Specialty Concepts, Inc. On February, 2006, the Company changed its name to Drake Gold Resources, Inc. On April 27, 2015, the Company changed its name to Universal Apparel & Textile Company.

ITEM 2. ADDRESS OF THE ISSUER'S PRINCIPAL EXECUTIVE OFFICES

A. Company Headquarters

Our principal executive and administrative offices are located at 1700 N. Farnsworth Avenue, Suite 24, Aurora, IL 60505.

Email: ir@universalapparelusa.com

Website: www.universalapparelusa.com

B. IR Contact

1700 N. Farnsworth Avenue, Suite 24, Aurora, IL 60505

Phone: (630) 640-3955

Email: ir@universalapparelusa.com

Website: www.universalapparelusa.com

ITEM 3. SECURITY INFORMATION

Trading symbol: DKGR

CUSIP: 91338J209

Exact title and class of securities outstanding:

As of the quarter ended September 30, 2017, the capital stock of the company was as follows:

Class: Common stock, \$ 0.0001 par value;

Number of shares authorized: 50,000,000 shares;

Number of shares outstanding: 31,190,437 issued and outstanding;

Freely tradable shares: 30,538,385;
Total number of shareholders of record: 1683

Class: Class A, preferred stock, \$ 0.0001 par value;
Number of shares authorized: 50,000,000 shares;
Number of shares outstanding: 37,462,650
Total number of shareholders of record: 4

Transfer Agent: Pacific Stock Transfer Company
6725 Via Austi Parkway, Suite 300
Las Vegas, NV 89119
Telephone: (702) 361-3033
FAX: (702) 433-1979

Is the transfer agent registered under the Exchange Act? Yes.

List any restrictions on the transfer of security:
None.

Describe any trading suspension orders issued by the SEC in the past 12 months:
None.

ITEM 4. ISSUANCE HISTORY

In the past two years the Company has made the following changes to its outstanding shares:

1) On June 23, 2016 the Company completed a 1-for-500 share reverse split of its common stock.

2) July 28, 2016 to September 2, 2016, a consultant converted 4,150 preferred shares to common shares and sold those shares to the following parties:

7/28/16 – Sold 950,000 Shares to Paladin Advisors, LLC
8/2/16 – Sold 1,000,000 Shares to M. Lawrence Capital, Inc.
8/22/16 – Sold 1,000,000 Shares to Future Tech Consulting, Inc.
9/2/16 – Sold 1,200,000 Shares to Blackridge Capital, LLC

3) October 3rd, 2016 to December 8th, 2016, a consultant converted 10,800,000 preferred shares to common shares and sold those shares to the following parties:

10/3/16 – Sold 1,500,000 Shares to M. Lawrence Capital Inc.
10/11/16 – Sold 1,500,000 Shares to Calvin Lewis
10/11/16 – Sold 1,500,000 Shares to Riron Corp.
10/11/16- Sold 1,500,000 Shares to JMZ Alliance Group Inc.
11/3/16- Sold 1,200,000 Shares to Brandi Sherman

11/3/16 – Sold 1,600,000 Shares to Mark Thene.
12/8/16 – Sold 2,000,000 Shares to Kanno Group Holdings II Ltd.

4) December 1st, 2016, Khairul Kabir converted 2,000 preferred shares to 2,000,000 common shares.

5) January 10th, 2017, a consultant converted 1,600 preferred shares to 1,600,000 common shares and sold them to Lori Teper

6) July 17, 2017, Khairul Kabir converted 2800 preferred shares to 2,800,000 common shares and sold them to Opulent Dreams

ITEM 5. FINANCIAL STATEMENTS:

See pages 8-12.

ITEM 6. DESCRIBE THE ISSUER'S BUSINESS, PRODUCTS AND SERVICES.

A. DESCRIPTION OF ISSUER'S BUSINESS OPERATIONS.

The Company is a holding company with a current focus on the wholesale apparel industry. The Company concentrates its efforts in acquisition and management of businesses within this industry that are either profitable or can be made profitable by application of the Company's management and/or resource expertise.

B. DATE AND STATE OF INCORPORATION

The Company was incorporated in the State of Nevada in July, 1981.

C. PRIMARY AND SECONDARY SIC CODES

The Company's primary (and only) SIC code is 5136 (Apparel).

D. THE COMPANY'S FISCAL YEAR END DATE

The Company's fiscal year ends on December 31.

E. PRINCIPAL PRODUCTS OR SERVICES AND THEIR MARKETS

The Company is engaged in the wholesale apparel industry which is a highly competitive

industry. However, the Company intends to act aggressively – both through innovation and opportune acquisitions – to become a leading force in its industry. By taking advantage of management expertise and business alliances the Company expects to achieve substantial success in the domestic U.S. market.

**F. RESULTS OF OPERATIONS FOR THE PERIOD ENDED SEPTEMBER 30, 2017
COMPARED TO THE PERIOD ENDED SEPTEMBER 30, 2016:**

Revenues: The Company had revenue for the period ended September 30, 2017 of \$1,589,279 compared to revenue of \$1,315,937 for the period ended September 30, 2016.

Cost of Revenues: The Company had costs of sales of \$1,519,180 for the period ended September 30, 2017 compared to costs of \$1,240,609 for the period ended September 30, 2016.

Gross Profit: The Company had gross profit of \$70,099 for the period ended September 30, 2017, compared to gross profit of \$75,328 for the period ended September 30, 2016.

Operating Costs: Operating costs consist of the Company's administrative expenses before depreciation and interest. Operating costs for the period ended September 30, 2017 totaled \$26,355, compared to \$14,272 for the period ended September 30, 2016.

Operating Gain (Loss): The Company produced an operating gain for the period ended September 30, 2017 of \$43,744, compared to an operating gain of \$61,056 for the period ended September 30, 2016.

Net Gain (Loss) Before Income Taxes: Net gain or loss before income taxes represents operating gain or loss plus other (non-operating) gain or loss. For the period ended September 30, 2017, the company had a net gain of \$43,744, compared to a net gain of \$61,056 for the period ended September 30, 2016.

Liquidity and Capital Resources: During the period ended September 30, 2017, the Company produced cash or cash equivalents from operations of \$32,025.

G. OFF-BALANCE SHEET ARRANGEMENTS

None.

ITEM 7. DESCRIBE THE ISSUER'S FACILITIES

At this time the Company's principal asset is its wholesale apparel business acquired recently as a wholly-owned subsidiary from Universal Apparel based in Chicago, Illinois.

ITEM 8. OFFICERS, DIRECTORS AND CONTROL PERSONS

A. NAMES OF OFFICERS, DIRECTORS AND CONTROL PERSONS

The current president and secretary of the Company is Mahabubul Kabir.

Mahabubul Kabir is also the only member of the Board of Directors of the Company.

B. LEGAL/DISCIPLINARY HISTORY

Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses):

NO.

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities or banking activities:

NO.

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended or vacated:

NO.

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 activities:

NO.

C. BENEFICIAL SHAREHOLDERS

Mahabubul Kabir
627 Conestoga Road
Naperville, IL 60563

Mr. Kabir owns 32,500,000 preferred shares of the Company.

ITEM 9. THIRD PARTY PROVIDERS

A. Legal Counsel

Vic Devlaeminck
10013 N.E. Hazel Dell Avenue, Suite 317
Vancouver, WA 98685
PH: (503) 806-3533
Email: jevic321@aol.com

B. Accountant or Auditor:

None.

C. Investor Relations Consultant:

None.

D. Other Advisor(s):

None.

ITEM 10. OTHER INFORMATION

On June 23, 2016, the Company completed a 1-for-500 share reverse split of its common stock.

ITEM 11. EXHIBITS

N/A

ITEM 12. CERTIFICATIONS

I, Mahabubul Kabir, certify that:

1. I have reviewed this amended quarterly disclosure statement of Universal Apparel & Textile Company.

2. Based on my knowledge, this 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 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 disclosure statement.

/s/ Mahabubul Kabir
President

Dated: January 18, 2018

UNIVERSAL APPAREL & TEXTILE COMPANY						
Balance Sheet						
September 30, 2017 & December 31, 2016						
ASSETS						
				Sept 30,	December 31,	
				2017	2016	
CURRENT ASSETS						
Cash In Bank				\$ 90,280		\$ 58,255
Accounts Receivable				258,411		319,136
Short-term notes receivable				154,694		117,944
Total Current Assets				503,385		495,335
PROPERTY AND EQUIPMENT						
Property, Plant & Equipment				-		-
TOTAL ASSETS				503,385		495,335
LIABILITIES AND STOCKHOLDERS' EQUITY						
CURRENT LIABILITIES						
Accounts Payable				370,199		405,893
Total Current Liabilities				370,199		405,893
LONG-TERM LIABILITIES						
Notes Payable: Shareholder				-		-
Total Long-Term Liabilities				-		-
Total Liabilities				370,199		405,893
STOCKHOLDERS' EQUITY						
Common stock: 50,000,000 authorized at 12/31/16 & 6/30/17, par value \$.0001; 26,790,437 issued and outstanding at 12/31/16 and 31,190,437 at 9/30/17				3,119		2,679
Preferred stock: 50,000,000 authorized, \$.0001 par value, 37,479,850 issued and outstanding at 12/31/16 and 37,462,650 at 9/30/17				37,463		37,480
Paid-In Capital				(325,045)		(324,622)
Retained Earnings				373,905		384,637
Net Income (Loss)				43,744		(10,732)
Total Stockholders' Equity				133,186		89,442
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY				503,385		495,335
See accountant's notes to financial statements						

UNIVERSAL APPAREL & TEXTILE COMPANY						
Comparative Statement of Income/(Deficit)						
For the Nine Months Ended						
September 30, 2017 & September 30, 2016						
				9 Months Ended		
				Sept. 30, 2017		9 Months Ended
						Sept. 30, 2016
Revenue				\$ 1,589,279		\$ 1,315,937
Total Revenue				1,589,279		1,315,937
Cost of Goods Sold						
Purchases				1,301,443		1,043,698
Outside Labor				8,000		36,911
Ocean Freight				77,510		57,030
Duty & Freight				132,227		102,970
Total Cost of Goods Sold				1,519,180		1,240,609
Gross Profit				70,099		75,328
Operating Expenses						-
Advertising Expenses				-		-
Bank Service Charges				1,197		718
Insurance				3,141		1,147
Donations				500		600
Consulting				-		-
Professional Fees				13,050		1,675
Office expense				-		-
Taxes				100		325
Equipment Rental				7,791		7,791
Payroll taxes				-		-
Travel				-		-
Operating supplies				266		2,016
Repairs & maintenance				135		-
License fees				175		-
Total Operating Expenses				26,355		14,272
Operating Income (Loss)				43,744		61,056
Income (Loss) Before Income Taxes				43,744		61,056
Net Income (Loss)				43,744		61,056
See accountant's notes to financial statements						

UNIVERSAL APPAREL & TEXTILE COMPANY						
Statement of Cash Flows						
For the Nine Months Ended						
September 30, 2017 & September 30, 2016						
				9 Months Ended		
				Sept. 30, 2017	9 Months Ended	
					Sept. 30, 2016	
CASH FLOWS FROM OPERATING ACTIVITIES						
Net Income (Loss)				43,744	61,056	
Adjustments To Reconcile Net Income (Loss) To Net Cash:						
Accounts Receivable				23,975	166,772	
Notes Receivable				-	-	
Loans payable				-	2,000	
Accounts Payable				(35,694)	80,952	
Total Adjustments				(11,719)	249,724	
Net Cash Provided By (Used In) Operating Activities				32,025	310,780	
CASH FLOWS FROM INVESTING ACTIVITIES						
Property, Plant & Equipment				-	-	
Net Cash Provided By (Used In) Investing Activities				-	-	
CASH FLOWS FROM FINANCING ACTIVITIES						
Notes payable				-	-	
Common Stock				-	488,821	
Paid in capital				-	(490,877)	
Preferred stock				-	411	
Net Cash Provided By (Used In) Financing Activities				-	(1,645)	
Net Increase (Decrease) In Cash				32,025	309,135	
CASH AT BEGINNING OF PERIOD				58,255	\$ 136,920	
NET INCREASE (DECREASE) IN CASH				32,025	309,135	
CASH AT END OF PERIOD				90,280	446,055	
See accountant's notes to financial statements						

UNIVERSAL APPAREL & TEXTILE COMPANY						
Statement of changes in Stockholder's Equity						
September 30, 2017						
	Common Stock		Paid in	Deficit		
	Shares	Amount	Capital	Accumulated		TOTAL
Beginning Balnce						
Balance - 12/31/12	2,355,611,843	235,561	(816,609)	\$ 356,663		\$ (352,787)
Net loss - 12/31/13				(64,101)		(64,101)
Balance - 12/31/13	2,355,611,843	235,561	\$ (816,609)	292,562		(288,686)
Stock conversion 6/30/14	2,441,000,000	244,100				244,100
Debt conversion - 12/31/14	122,000,000	12,200				12,200
Net gain - FYE 12/31/14				50,322		50,322
Balance - 12/31/14	4,918,611,843	491,861	\$ (816,809)	342,884		17,936
Net gain FYE 12/31/15				41,753		41,753
Balance - 12/31/15	4,918,611,843	491,861	(816,809)	384,637		59,689
Stock split - 6/23/16	(4,908,771,406)	(490,877)	488,781			(2,096)
Debt conversion	16,950,000	1,695	3,406			5,101
Net loss - FYE 12/31/16				(10,732)		(10,732)
Balance - 12/31/16	26,790,437	2,679	(324,622)	373,905		51,962
Debt conversion	4,400,000	440	(423)			17
Net Income - 9/30/17				43,744		43,744
Balance - 9/30/17	31,190,437	3,119	(325,045)	417,649		95,723

UNIVERSAL APPAREL & TEXTILE COMPANY					
September 30, 2017					
Notes To Financial Statements					
<u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>					
<u>Nature of Business</u>					
<p>Universal Apparel & Textile Company (DKGR) is now a company with a focus in the wholesale apparel industry while maintaining a secondary in other businesses. The Company's current portfolio objectives are to expand its current business and to seek compatible acquisition targets with a view to diversification of investments and establishment of a well-rounded portfolio providing tangible value for its shareholders while minimizing both short-term and long-term risk.</p>					
<u>Property and Equipment</u>					
<p>The company has divested itself of owned assets. All hard assets are leased.</p>					
<u>Related Parties</u>					
<p>There are no related party transactions.</p>					
<u>ACCOUNTING PERIOD</u>					
<p>The Company has a fiscal year ending on December 31.</p>					
<u>Legal Actions</u>					
<p>There are no pending legal or regulatory actions or investigations against the company or its principles.</p>					
<u>Defaults</u>					
<p>There have been no defaults on any obligation of the company.</p>					
<u>We prepare financial statements in accordance with generally accepted accounting principles.</u>					
<p>The preparation of these financial statements require the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of expenses reported during the period. Our management periodically evaluates the estimates and judgments made. Management bases its estimates and judgments on various factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates as a result of different assumptions or conditions but are not believed to be of any material consequence.</p>					