OTC Markets

Alternative Reporting Standard: Disclosure Guidelines for the Pink® Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines ("Guidelines")[1] that set forth the disclosure obligations that make up the "Alternative Reporting Standard" for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our "Alternative Reporting Standard." We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information.[2]

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service**: To submit an application, visit Gateway to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.

2. **Publish Initial Disclosure**: Upload the following documents through OTCIQ:

    - *Annual Report* for the most recently completed fiscal year.

    - *All Quarterly Reports* for the Current Fiscal Year.

      Annual or Quarterly Reports are composed of:
      - ***Disclosure Statements:*** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
      - ***Financial Statements:*** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

      Qualifying Financial Statements include:
      - Audit Letter, if audited
      - Balance Sheet
      - Statement of Income
      - Statement of Cash Flows
      - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
      - Notes to Financial Statements

3. **Publish Attorney Letter**: If financial statements are not audited by a PCAOB registered firm, companies must retain U.S. counsel to review their disclosure and provide a letter to OTC Markets Group with respect to adequate current information by providing the following:

    - *Attorney Letter Agreement**:*** The attorney for the company must submit a signed Attorney Letter Agreement according to the Attorney Letter Agreement Instructions.

[1] These Guidelines have been designed to encompass the "current information" requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

[2] OTC Markets Group may require companies with securities designated as "Caveat Emptor" or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

- *Attorney Letter*: After the attorney reviews the company's disclosure, publish the "Attorney Letter With Respect to Current Information" through OTCIQ. Attorney Letters must be in accordance with the Attorney Letter Guidelines.

4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

5. **OTC Markets Group Processing of Reports**: Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted. A new Attorney Letter is required upon amendment of any referenced report.

6. **Ongoing Requirements**: To qualify for Current Information on an ongoing basis, companies must:
   - Publish reports through OTCIQ on the following schedule:
     - Quarterly Report within **45 days** of the quarter end
     - Annual Report within **90 days** of the fiscal year end
     - Attorney Letter within **120 days** of the fiscal year end if financial statements are unaudited.
   - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
   - Maintain Transfer Agent Verified share data. If your transfer agent participates in the Transfer Agent Verified Shares Program, then your securities must have current share data verified by the transfer agent.
   - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.

2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
   - Publish reports on the following schedule:
     - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
   - Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
   - Maintain Transfer Agent Verified share data. If your transfer agent participates in the Transfer Agent Verified Shares Program, then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.[3]

Material corporate events may include:

- Changes to the company's shell status. Please refer to our FAQ on Shell Companies
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

[3] "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on https://www.otcmarkets.com/corporate-services/ir-tools-services

OTC Markets

Alternative Reporting Standard: Pink® Basic Disclosure Guidelines Com-Guard.com, Inc. (CGUD) FY 2025 1st Quarter Report

Com-Guard.com, Inc.
1106 2nd Street
Encinitas, CA 92024

858-381-7800
www.com-guard.com
info@com-guard.com
SIC 7371

FY 2025 1st Quarter Report

For the period ending September 30, 2024 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:
592,289,901 as of 11/18/2024 (Current Reporting Date)
592,289,901 as of 6/30/2024 (Most Recently Completed Fiscal Year)
542.289,901 as of 6/30/2023(Prior Year Completed Fiscal Year End)

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control[2] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

The Company was incorporated on October 7, 1998 in the State of Nevada as e-World Security, Inc. The Corporate name was changed to Com-Guard.Com, Inc. on April 16, 1999.

The state of Incorporation or Registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Com-Guard was Incorporated Nevada on October 7, 1998 and is in active status as of the date of this report.

[2] "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

The address(es) of the issuer's principal executive office:

1106 2nd Street
Encinitas, CA 92024

The address(es) of the issuer's principal place of business:
X *Check if principal executive office and principal place of business are the same address:*

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Issuer Direct Corporation
Attn: Julie Felix
500 Perimeter Park Drive Suite D, Suite D
Morrisville, NC 27560
919-481-4000 or 801.272.9294
www.issuerdirect.com
info@issuerdirect.com or Julie.Felix@issuerdirect.com

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:		
Exact title and class of securities outstanding:	CGUD Common Stock	
CUSIP:	199751108	
Par or stated value:	$0.001	
Total shares authorized:	1,000,000,000	as of date: 9/30/2024
Total shares outstanding:	592,289,901	as of date: 9/30/2024
Number of shares in the Public Float[3]:	192,733,354	as of date: 9/30/2024
Total number of shareholders of record:	138	as of date: 9/30/2024

All additional class(es) of publicly quoted or traded securities (if any):

None

Other classes of authorized or outstanding equity securities:

[3] "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g. preferred shares). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of securities outstanding:	Series A Preferred Stock 6,000,000 authorized	
CUSIP:	N/A	
Par or stated value:	$0.001	
Total shares authorized:	6,000,000	as of date: 9/30/2024
Total shares outstanding:	6,000,000	as of date: 9/30/2024

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

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

Our authorized capital stock consists of 1,000,000,000 shares, par value of $0.001 per share, which may be issued in various series from time to time and the rights, preferences, privileges, and restrictions of which shall be established by our board of directors. As of November 19, 2023, we have 592,289,901 shares of common stock.

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

Each share of Series A Convertible Preferred Stock shall be convertible at any time at the option of the holder thereof into that number of fully paid and nonassessable shares of Common Stock at $0.001 per share (the "Conversion Price"). Any amount of accrued and unpaid dividends due thereon shall also be convertible into shares of Common Stock at the Conversion Price. The Conversion Price and the number of shares of stock or other securities or property into which the Series A Convertible Preferred Stock is convertible are not subject to adjustment relating to any reorganization, merger or sale of assets, reclassification of securities, split, subdivision of combination shares. As of November 19, 2023, no Series A Convertible Preferred Stock has been converted.

The Company shall have the right to redeem the Series A Convertible Preferred Stock by providing five days' notice to the Series A holder at the redemption price of $0.001 per share. As of November 19, 2023 no Series A Convertible Preferred Stock has been redeemed.

Holders of the Series A Convertible Preferred Stock are entitled to receive, in preference to the holders of any other shares of capital stock of the Company, cumulative dividends when and as if declared by the Board of Directors, out of amounts legally available for the payment thereof, at the annual rate of five percent (5.0%) (the "Series A Dividends"). The Series A Dividends shall accrue on the Series A Convertible Preferred Stock commencing on the date of original and shall be cumulative whether or not earned or declared and whether or not there are profits, surplus or other funds of the Company legally available for the payment of dividends. As of November 19, 2023, no dividends have been paid and the cumulative dividends on the Series A Convertible Preferred Stock was approximately $3,600.

Describe any other material rights of common or preferred stockholders.

None

Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.

None

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:

No: ☐ Yes: X (If yes, you must complete the table below)

Shares Outstanding as of Second Most Recent Fiscal Year End: Opening Balance June 30, 2022 Common: 542,289,901 Preferred: 6,000,000			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g. new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to (entities must have individual with voting / investment control disclosed).**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
12/28/2021	New Issuance	20,000,000	Common	.001	NO	Edward W. Savarese	**debt conversion**	**Unrestricted**	4(a)(2)/ Rule144
12/29/2021	New Issuance	20,000,000	Common	.001	No	David T. Savarese	**debt conversion**	**Unrestricted**	4(a)(2)/ Rule 144
12/27/2023	New Issuance	50,000,000	Common	.001	No	David T. Savarese	**debt conversion**	**Unrestricted**	4(a)(2)/ Rule 144
Shares Outstanding on Date of This Report: Ending Balance: Date 11/18//2024 Common: 592,289,901 Preferred: 6,000,000									

Example: A company with a fiscal year end of December 31st 2023, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2022 through December 31, 2023 pursuant to the tabular format above.

******Control persons for any entities in the table above must be disclosed in the table or in a footnote here.***

Use the space below to provide any additional details, including footnotes to the table above:

N/A

B. Promissory and Convertible Notes

Indicate by check mark whether there are any outstanding promissory, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities:

No: ☐ Yes: **X** (If yes, you must complete the table below)

Date of Note Issuance	**Outstanding Balance ($)**	**Principal Amount at Issuance ($)**	**Interest Accrued ($)**	**Maturity Date**	**Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)**	**Name of Noteholder.** *You must disclose the control person(s) for any entities listed.	**Reason for Issuance (e.g. Loan, Services, etc.)**
6/30/09	$7,500	$7,500	$0	6/30/10	Convertible into common shares at $0.001	Ralph Berry	Services
7/22/09	$6,828	$3,000	$3,628	7/22/10	Convertible into common shares at $0.001	Brian Bonar	Loan
8/31/09	$8,800	$4,000	$4,800	8/31/10	Convertible into common shares at $0.001	Brian Bonar	Loan
2/26/10	$5,000	$5,000	$0	2/26/11	Convertible into common shares at $0.001	Bayside Financial (Brian Bonar)	Loan
4/23/10	$4,120	$2,000	$2,120	4/23/11	Convertible into common shares at $0.001	Joseph Savarese	Loan
5/26/10	$10,300	$5,000	$5,300	5/26/11	Convertible into common shares at $0.001	Joseph Savarese	Loan
5/27/10	$10,300	$5,000	$5,300	5/27/11	Convertible into common shares at $0.001	Joseph Savarese	Loan
5/28/10	$10,300	$5,000	$5,300	5/28/11	Convertible into common shares at $0.001	Joseph Savarese	Loan
6/30/10	$37,500	$37,500	$0	6/30/11	Convertible into common shares at $0.001	Ralph Berry	Services
7/2/10	$2,277	$1,150	$1,127	7/2/10	Convertible into common shares at $0.001	Jeff Hallman	Loan
7/6/10	$990	$500	$490	7/6/11	Convertible into common shares at $0.001	Jeff Hallman	Loan
7/21/10	$1,089	$550	$539	7/21/11	Convertible into common shares at $0.001	Jeff Hallman	Loan
8/26/10	$9,900	$5,000	$4,900	8/26/11	Convertible into common shares at $0.001	Jeff Hallman	Loan
9/16/10	$990	$500	$490	9/16/11	Convertible into common shares at $0.001	Jeff Hallman	Loan

9/22/10	$594	$300	$294	9/22/11	Convertible into common shares at $0.001	Jeff Hallman	Loan
6/30/11	$60,000	$60,000	$0	6/30/12	Convertible into common shares at $0.001	Ralph Berry	Services
10/27/11	$5,820	$3,000	$2,820	10/27/12	Convertible into common shares at $0.001	Joseph Savarese	Loan
3/14/12	$5,760	$3,000	$2,760	3/14/13	Convertible into common shares at $0.001	Joseph Savarese	Loan
3/31/12	$15,200	$8,000	$7,200	3/31/13	Convertible into common shares at $0.001	Joseph Savarese	Loan
4/4/12	$17,100	$9,000	$8,100	4/4/13	Convertible into common shares at $0.001	Joseph Savarese	Loan
6/30/12	$60,000	$60,000	$0	6/30/13	Convertible into common shares at $0.001	Ralph Berry	Services
9/15/12	$9,400	$5,000	$4,400	9/15/13	Convertible into common shares at $0.001	Joseph Savarese	Loan
5/28/13	$8,700	$5,000	$3,700	5/28/14	Convertible into common shares at $0.001	Bram Solloway	Loan
6/30/13	$60,000	$60,000	$0	6/30/14	Convertible into common shares at $0.001	Ralph Berry	Services
2/11/14	$4,400	$2,500	$1,900	2/11/15	Convertible into common shares at $0.001	David Savarese	Loan
2/12/14	$4,400	$2,500	$1,900	2/12/15	Convertible into common shares at $0.001	David Savarese	Loan
2/24/14	$320	$1,000	$320	2/24/15	Convertible into common shares at $0.001	David Savarese	Loan
4/1/14	$108,300	$108,300	$0	4/1/15	Convertible into common shares at $0.001	Alan Miller	Services
4/1/14	$51,000	$51,000	$0	4/1/15	Convertible into common shares at $0.001	Brian Levine	Services
4/1/14	$89,300	$89,300	$0	4/1/15	Convertible into common shares at $0.001	David Savarese	Services
4/1/14	$86,500	$86,500	$0	4/1/15	Convertible into common shares at $0.001	Gerry Berg	Services
4/1/14	$225,200	$225,200	$0	4/1/15	Convertible into common shares at $0.001	Joseph Savarese	Services
4/1/14	$100,000	$100,000	$0	4/1/15	Convertible into common shares at $0.001	Joseph Sigismonti	Services

4/11/14	$13,200	$7500	$5,700	4/11/15	Convertible into common shares at $0.001	David Savarese	Loan
4/18/14	$8,800	$5,000	$3,800	4/18/15	Convertible into common shares at $0.001	David Savarese	Loan
4/22/14	$1,760	$1,000	$760	4/22/15	Convertible into common shares at $0.001	Jeff Hallman	Loan
4/28/14	$52,800	$30,000	$22,800	4/28/15	Convertible into common shares at $0.001	Soundli, Inc. Alex Hern	Loan
4/30/14	$17,600	$10,000	$7,600	4/30/15	Convertible into common shares at $0.001	Joseph Savarese	Loan
5/21/14	$26,100	$15,000	$11,100	5/21/15	Convertible into common shares at $0.001	Soundli, Inc. Alex Hern	Loan
6/5/14	$4,350	$2,500	$1,850	6/5/15	Convertible into common shares at $0.001	David Savarese	Loan
6/30/14	$60,000	$60,000	$0	6/30/15	Convertible into common shares at $0.001	Ralph Berry	Services
8/6/14	$8,600	$5,000	$3,600	8/6/15	Convertible into common shares at $0.001	David Gianotti	Loan
9/3/14	$5,160	$3,000	$2,160	9/3/15	Convertible into common shares at $0.001	Joseph Savarese	Loan
9/18/14	$8,600	$5,000	$3,600	9/18/15	Convertible into common shares at $0.001	David Savarese	Loan
1/2/15	$2,520	$1,500	$1,020	1/2/16	Convertible into common shares at $0.001	David Savarese	Loan
3/31/15	$8,400	$5,000	$3,400	3/31/16	Convertible into common shares at $0.001	Soundli, Inc. Alex Hern	Loan
6/30/15	$21,000	$21,000	$0	6/30/16	Convertible into common shares at $0.001	Brian Levine	Services
6/30/15	$21,000	$21,000	$0	6/30/16	Convertible into common shares at $0.001	David Savarese	Services
6/30/15	$21,000	$21,000	$0	6/30/16	Convertible into common shares at $0.001	Gerry Berg	Services
6/30/15	$60,000	$60,000	$0	6/30/16	Convertible into common shares at $0.001	Ralph Berry	Services
12/4/15	$8,100	$5,000	$3,100	12/4/16	Convertible into common shares at $0.001	David Savarese	Loan
4/1/16	$200,000	$200,000	$0	4/1/17	Convertible into common shares at $0.001	Edward Savarese	Services

10/15/16	$22,800	$15,000	$7,800	10/15/17	Convertible into common shares at $0.001	Tipp Investments (Brian Bonar)	Services
10/31/16	$15,063	$10,000	$5,063	10/31/17	Convertible into common shares at $0.001	Tipp Investments (Brian Bonar)	Loan
1/1/17	$21,000	$21,000	$0	1/1/18	Convertible into common shares at $0.001	Hugh Kelso	Services
8/30/17	$1,480	$1,000	$480	8/30/18	Convertible into common shares at $0.001	Cap, Inc. Jeff Hallman	Loan
9/30/17	$3,700	$2,500	$1,200	9/30/18	Convertible into common shares at $0.001	Cook Family Trust Steve Cook	Loan
9/30/17	$3,700	$2,500	$1,200	9/30/18	Convertible into common shares at $0.001	Steven B. Franke	Loan
4/2/18	$138,000	$100,000	$38,000	4/2/19	Convertible into common shares at $0.002	Brian Levine	Services
4/2/18	$138,000	$100,000	$38,000	4/2/19	Convertible into common shares at $0.002	David Savarese	Services
4/2/18	$345,000	$250,000	$95,000	4/2/19	Convertible into common shares at $0.002	Edward Savarese	Services
4/2/18	$207,000	$150,000	$57,000	4/2/19	Convertible into common shares at $0.002	Gerry Berg	Services
4/2/18	$20,700	$15,000	$5,700	4/2/19	Convertible into common shares at $0.002	Joel Rodriguez	Services
4/2/18	$20,700	$15,000	$5,700	4/2/19	Convertible into common shares at $0.002	Jona Barnes	Services

Use the space below to provide any additional details, including footnotes to the table above:

N/A

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
(Please ensure that these descriptions are updated on the Company's Profile on www.otcmarkets.com).

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Com-Guard was incorporated in the state of Nevada on October 7, 1998, as E-WORLD SECURITY, INC and on April 16, 1999, the Company changed its name to COM-GUARD.COM, INC and commenced operations during the three months ended June 30, 2003.

Historically, the Company sold products that afforded security protection to computer hardware and software in microcomputers. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company has also acquired the tools for development on the Android platform from Google. The Company is looking at acquiring Products related to Security, especially in the area of secure printing and products related to the Internet of things (IoT).The Company has been doing consulting, strategic development and restructuring for the past three years. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company has also acquired the tools for development on the Android platform from Google. The Company does Consulting in Computer related Fields.

The Company has explored an additional Strategy to focus on software for the Arm Architecture which is the most pervasive for low-cost boards.
We are porting printing software first to the Raspberry Pi and it can be available as a download or a fully configured product. The Raspberry Pi and ARM architecture markets will allow the Company to have an additional product for Mobile and Secure Printing.

The Company with its Partner ImageTech Corporation, Inc. has ported the printing software to the ARM CPU of the Raspberry Pi, which constitutes a new future product and the following is the Company Strategy for the Secure Printing and Mobile Market.

The Company has a special interest in:
1 Security 2.Tracking 3.Secure printing 4.Blockchain implementation and development
5.Tracking Health through wearables, such as the Apple iWatch and other watch platforms.

The Company is interested in Healthcare, specifically for the Boomer Generation of 70 million people and Fitness for everyone. "The global smartwatch market size was USD 30,434.1 million in 2021 and is expected to expand at a compound annual growth rate (CAGR) of 8.2 % from 2022 to 2030. The market is anticipated to witness a surge in adoption owing to the growing inclination for fitness tracking and health monitoring features. Manufacturers have introduced smartwatches with advanced health monitoring features such as blood oxygen and SpO2 sensors, a stress monitor, electrocardiograms, a calorie counter, and more. Several companies such as SAMSUNG-, Noise, Fitbit, FOSSIL GROUP, INC., and more are introducing smartwatches with health monitoring devices. For example, in September 2021, Apple, Inc. launched the new Apple Series 7 smartwatch model that features multiple health monitoring functions, such as native sleep tracking, blood oxygen saturation, electrocardiogram (ECG) sensor, improved fall detection, and heart health monitoring".

Accordingly, the Company has developed an iOS App (iTrakHealthAI™) for the iPhone (in the future, it may develop the App for the Android Platform) and the App has now been reviewed and accepted by the Apple App store. The iTrakHealthAI™ App uses the Apple Health App Platform to collect Data and is able to connect to the user's Health provider. This IoT App uses the AI capabilities of ChatGPT to analyze the Data. It is not meant to replace a Doctor or Healthcare provider. The App is designed to inform the user and let them know about their health trends and turn the collected App Data from their iPhone and/or Apple Watch (or other connected data collection device) into Information so that their Doctor or Healthcare provider can use the information to provide HealthCare to the user.

5) Issuer's Facilities

The goal of this section is to provide a potential investor with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer, give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership or control of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.

If the issuer leases any assets, properties or facilities, clearly describe them as above and the terms of their leases.

The Issuer utilizes about 120 Square Feet of Office Space for Software developing and testing and Consulting. The Issuer believes this space is sufficient for its immediate needs.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Name of Officer/Director and Control Person	**Affiliation with Company (e.g. Officer/Director/Owner of more than 5%)**	**Residential Address (City / State Only)**	**Number of shares owned**	**Share type/class**	**Ownership Percentage of Class Outstanding**	**Reason for Issuance (e.g. Loan, Services, etc.)**
Dr. Edward W. Savarese	CEO and Chairman	Vista, CA, 92083	3,750,000 3,000,000	Common Preferred	.06%	Purchased Services
Washington State Dept of Revenue	Owner of more than 5%	P. O. Box 47477 Olympia, WA 98504	151,150,000	Common Preferred	.26%	Settlement of Debt
Repeat Cleats, Inc. 501 3C J. Levine	Owner of more than 5%	Poway, CA	50,000,000	Common	.085%	Gift

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

It matches the Company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

No

2. Been the subject of 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, financial- or investment-related, insurance or banking activities;

No

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

No

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

No

5. Been the subject 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

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

No

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.

Securities Counsel (must include Counsel preparing Attorney Letters).

Name:	Hugh Kelso
Firm:	Hugh Kelso & Associates
Address 1:	8799 Balboa Avenue,
Address 2:	San Diego, CA 92123
Phone:	858-974-7150
Email:	hdklawfirm@yahoo.com

Accountant or Auditor

Name:	Jona Barnes

Firm: Mallett and Barnes Tax Service
Address 1: 6136 Mission Gorge Rd Ste 125
Address 2: San Diego, CA 92120
Phone: 619-326-0840
Email: jonabarnes117@gmail.com

Investor Relations
None

Other Service Providers
Provide the name of any other service provider(s) that **assisted, advised, prepared, or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.
None

9) Disclosure & Financial Information

A. This Disclosure Statement was prepared by (name of individual):

Name: **Dr. Edward W. Savarese**
Title: **Chairman and CEO**
Relationship to Issuer: **Officer and Director**

B. The following financial statements were prepared in accordance with:

☐ IFRS
X U.S. GAAP

C. The following financial statements were prepared by (name of individual)[4]:

Name: Jona Barnes
Title: **Owner**
Relationship to Issuer: **Consultant**

Describe the qualifications of the person or persons who prepared the financial statements:
Tax and Financial Services preparation since 1990 in San Diego CA. Jona Barnes, EA assists taxpayers and small businesses with taxes and Financial Services in San Diego
and the surrounding communities. In San Diego CA, Jona Barnes has years of valuable experience as an IRS-registered tax preparer and a financial specialist in San Diego.

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:
- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.

[4] The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

Results of Operations

For the three months ended September 30, 2024

Sales

During the three months ended September 30, 2024, sales were $4,000 compared to $12,000 for the three months ended September 30, 2023, a decrease of $8,000. Sales during both periods were primarily related to consulting services.

Selling, general and administrative

For the three months ended September 30, 2024, selling, general and administrative expenses were $84,000 compared to $93,000 for the three months ended September 30, 2023, with a decrease of $9,000 which was primarily attributed to a decrease in legal fees.

Liquidity and capital resources

We have financed our operations primarily through cash generated from the sale of our stock and loans to us. The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. During the three months ended September 30, 2024, the Company suffered net losses of $216,000. As of September 30, 2024, the Company had a working capital and stockholders' deficiency of $19,443,000. Historically, the Company has sustained its operations primarily through equity and debt financing. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

Quarterly Report
As of and for the Three Months Ended
September 30, 2024

CONSOLIDATED FINANCIAL INFORMATION

COM-GUARD.COM, INC. AND SUBSIDIARY
CONSOLIDATED BALANCE SHEETS
(unaudited)

	September 30, 2024	June 30, 2024
ASSETS		
Current assets		
Cash and cash equivalents	$ -	$ -
Other current assets	581,000	581,000
Total assets	$ 581,000	$ 581,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable	$ 205,000	$ 205,000
Accrued expenses	14,084,000	13,868,000
Line of credit — bank	25,000	25,000
Notes payable	5,710,000	5,710,000
Total current liabilities	20,024,000	19,808,000
Stockholders' equity		
Series A convertible preferred stock, $.001 par value, 6,000,000 shares issued and outstanding	6,000	6,000
Common stock, $.001 par value, 1,000,000,000 shares authorized, 592,289,901 and 542,289,901 shares issued and outstanding as of September 30, 2024, and June 30, 2024, respectively	593,000	543,000
Additional paid-in-capital	11,030,000	11,030,000
Accumulated deficit	(31,072,000)	(30,856,000)
Total stockholders' equity	(19,443,000)	(19,227,000)
Total liabilities and stockholders' equity	$ 581,000	$ 581,000

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF OPERATIONS

(unaudited)

	For the three months ended September 30, 2024		For the three months ended September 30, 2023
Revenues	$ 4,000		$ 12,000
Selling, general and administrative	84,000		93,000
Loss from operations	(80,000)		(81,000)
Other income (expense)			
Other income	-		-
Interest expense	(136,000)		(136,000)
	(136,000)		(136,000)
Net loss	$ (216,000)		$ (217,000)
Net loss per share – basic and diluted	$ (0.004)		$ (0.004)
Weighted average number of shares outstanding – basic and diluted	592,289,901		542,289,901

See accompanying notes to consolidated financial statements.

COM-GUARD.COM, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIENCY
FOR THE YEAR ENDED June 30, 2023, and 2024 and the Three Months Ended September 30, 2024

	Preferred Stock			Common Stock			Additional Paid-In		Accumulated		
	Shares		Amount	Shares		Amount	Capital		Deficit		Total
Balance, June 30, 2022	**6,000,000**	**$**	**6,000**	**542,289,901**	**$**	**543,000**	**$ 11,030,000**	**$**	**(29,130,000)**	**$**	**(17,551,000)**
Net loss									(861,000)		(861,000)
Balance, June 30, 2023	**6,000,000**	**$**	**6,000**	**542,289,901**	**$**	**543,000**	**$ 11,030,000**	**$**	**(29,991,000)**	**$**	**(18,412,000)**
Stock issued for convertible debt	-		-	50,000,000		50,000	-				50,000
Net loss									(865,000)		(865,000)
Balance, June 30, 2024	**6,000,000**	**$**	**6,000**	**592,289,901**	**$**	**593,000**	**$ 11,030,000**	**$**	**(30,856,000)**	**$**	**(19,227,000)**
Net loss									(216,000)		(216,000)
Balance, September 30, 2024	**6,000,000**	**$**	**6,000**	**592,289,901**	**$**	**593,000**	**$ 11,030,000**	**$**	**(31,072,000)**	**$**	**(19,443,000)**

See accompanying notes to consolidated financial statements.

COM-GUARD.COM, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	For the three months ended September 30, 2024		For the three months ended September 30, 2023	
Cash Flows From Operating Activities:				
Net loss	$	(216,000)	$	(217,000)
Notes issued				
Adjustments to reconcile net loss to net cash used in operating activities:				
Changes in operating assets and liabilities:				
Other assets		-		(3,000)
Accounts payable and accrued expenses		216,000		219,000
Net cash provided (used in) by operating activities		-		(1,000)
Cash Flows From Financing Activities:				
Proceeds from notes payable		-		-
Net cash provided by (used in) financing activities		-		-
Net (decrease) increase in cash and cash equivalents		-		(1,000)
Cash and cash equivalents at the beginning of period		-		1,000
Cash and cash equivalents at the end of period	$	-	$	-
Supplemental disclosure of cash flow information:				
Interest paid	$	-	$	-
Taxes paid	$	-	$	-
Supplemental disclosure of non-cash investing and financing activities:				
Common stock issued in conversion of convertible debt	$	-	$	-

See accompanying notes to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 – THE COMPANY AND BASIS OF PRESENTATION

Com-Guard was incorporated in the state of Nevada on October 7, 1998, as E-WORLD SECURITY, INC and on April 16, 1999, the Company changed its name to COM-GUARD.COM, INC and commenced operations during the three months ended June 30, 2003.

Historically, the Company sold products that afforded security protection to computer hardware and software in microcomputers. The Company has applied for and received a developer's license for the Apple mobile platform which includes the iPhone and iPad developer's tools. The Company has also acquired the tools for development on the Android platform from Google. The Company is looking at acquiring Products related to Security, especially in the area of secure printing and products related to the Internet of things (IoT). Recently the Company has announced that it is going to standardize on the Raspberry Pi Development Platforms using Linux based Software and ARM Architecture Hardware to develop low cost and high-performance solutions in the Security and Tracking Markets and is planning on implementing the Blockchain Software on the Raspberry Pi Platform. The company is currently using the Raspberry Pi Platform for hardware and software development, which according to a March 18, 2017 article by David Nield, is now the third largest selling hardware platform of all time. According to Nicolas Windlassing, author of the book "Digitize or Die" and the 2017 article "Blockchain as the answer to IoT challenges, "Blockchain can address in IoT and how Blockchain can accelerate the evolution of IoT."

The Company with its Partner ImageTech Corporation, Inc. has ported the printing software to the ARM CPU of the Raspberry Pi, which constitutes a new future product, and the following is the Company Strategy for the Secure Printing and Mobile Market.

The Second implementation from the Company is related to the Blockchain on the Raspberry Pi using the Bitcoin wallet. The product is in the development and testing phase. The Company was able to implement the Software based on information in the Public Domain and referred to the Article, "How to Build a Bitcoin Full Node on a Raspberry Pi" published on August 22, 2017 (Build a Mining Rig). As the article pointed out, "As the Bitcoin network grows, it's important that people maintain their full nodes. We need to constantly bring new nodes onto the network to keep it decentralized and healthy and a Full Node is simply a computer that is running the Bitcoin Core Wallet. The Bitcoin Core Wallet, by default, downloads a full copy of the Blockchain."

The Company has a special interest in:
1 Security 2.Tracking 3.Secure printing 4.Blockchain implementation and development
5.Tracking Health through wearables, such as the Apple iWatch and other watch platforms.

The Company is interested in Healthcare, specifically for the Boomer Generation of 70 million people and Fitness for everyone. "The global smartwatch market size was USD 30,434.1 million in 2021 and is expected to expand at a compound annual growth rate (CAGR) of 8.2 % from 2022 to 2030. The market is anticipated to witness a surge in adoption owing to the growing inclination for fitness tracking and health monitoring features. Manufacturers have introduced smartwatches with advanced health monitoring features such as blood oxygen and SpO2 sensors, a stress monitor, electrocardiograms, a calorie counter, and more. Several companies such as SAMSUNG-, Noise, Fitbit, FOSSIL GROUP, INC., and more are introducing smartwatches with health monitoring devices. For example, in September 2021, Apple, Inc. launched the new Apple Series 7 smartwatch model that features multiple health monitoring functions, such as native sleep tracking, blood oxygen saturation, electrocardiogram (ECG) sensor, improved fall detection, and heart health monitoring".

Accordingly, the Company has developed an iOS App (iTrakHealthAI™) for the iPhone (in the future, it may develop the App for the Android Platform) and the App has now been reviewed and accepted by the Apple App store. The iTrakHealthAI™ App uses the Apple Health App Platform to collect Data and is able to connect to the user's Health provider. This IoT App uses the AI capabilities of ChatGPT to analyze the Data. It is not meant to replace a Doctor or Healthcare provider. The App is designed to inform the user and let them know about their health trends and turn the collected App Data from their iPhone and/or Apple Watch (or other connected data collection device) into Information so that their Doctor or Healthcare provider can use the information to provide HealthCare to the user.

We have financed our operations primarily through cash generated from the sale of our stock and loans to us. The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. During the three months ended September 30, 2024, the Company suffered net losses of $216,000. As of September 30, 2024, the Company had a working capital and stockholders' deficiency of $19,443,000. Historically, the Company has sustained its operations primarily through equity and debt financing. These conditions raise substantial doubt about the Company's ability to continue as a going concern.

In view of these matters, the Company will need to improve its working capital position. The Company plans to overcome the circumstances that impact on our ability to remain a going concern through a combination of achieving profitability, raising additional debt and equity financing, and renegotiating existing obligations. There can be no assurance, however, that we will be able to complete any additional debt or equity financing on favorable terms or at all, or that any such financings, if completed, will be adequate to meet our capital requirements. Any additional equity, conversion of debt and accrued expenses, Mergers or Acquisitions and/or debt financings could result in substantial dilution to our stockholders. If adequate funds are not available, we will be required to delay, reduce, or eliminate some or all of our planned activities. Our inability to fund our capital requirements would have a material adverse effect on the Company.

Management believes that the actions presently being taken to revise the Company's operating and financial requirements and future efforts for restructuring may provide the opportunity for the Company to continue as a going concern.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Com-Guard.com, Inc. and its wholly owned subsidiary, PC Products, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation.

(B) Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported periods. Actual results could differ from those estimates.

(C) Cash and Cash Equivalents

For the purposes of the cash flow statements, the Company considers all highly liquid investments with original maturities of three months or less at the time of purchase to be cash equivalents.

(D) Property and Equipment

Property and equipment are stated at cost less accumulated depreciation. Depreciation was computed using the straight-line method over the estimated economic useful lives of 3 to 7 years. Expenditures for maintenance and repairs are charged to expense as incurred.

(E) Long-Lived Assets

The Company reviews long-lived assets and certain identifiable intangible assets for impairment whenever circumstances and situations change such that there is an indication that the carrying amounts may not be recoverable. There were no long-lived assets as of September 30, 2024, and 2023.

(F) Revenue Recognition

At the time of the transaction, the Company assesses whether the fee is fixed and determinable based on the payment terms associated with the transaction and whether collectability is reasonably assured. If a significant portion of a fee is due after our normal payment terms, the Company accounts for the fee as not being fixed and determinable. In these cases, the Company recognizes revenue as the fees become due. Where the Company provides or delivers a product or service at a specific point in time and there are no remaining obligations, the Company recognizes revenue upon the delivery of the product or completion of the service.

(G) Income Taxes

The Company accounts for income taxes under SFAS No. 109 "*Accounting for Income Taxes*". Under SFAS No. 109, deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. 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. Under SFAS No. 109, the effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

The Company has made no current provision (benefit) for Federal income taxes because of losses since its inception. A valuation allowance has been used to offset the recognition of any deferred tax assets arising from net operating loss carry forwards due to the uncertainty of future realization. The use of any tax loss carry forward benefits may also be limited as a result of changes in Company ownership.

(H) Loss Per Share

Basic and diluted net loss per share for all periods presented is computed based upon the weighted average number of common shares outstanding and issuable shares as defined by SFAS No. 128, "Earnings per Share".

(I) Fair Value of Financial Instruments

SFAS No. 107, “Disclosures about Fair Value of Financial Instruments”, requires disclosures of information about the fair value of certain financial instruments for which it is practicable to estimate that value. For the purposes of this disclosure, the fair value of a financial instrument is the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation.

The carrying amounts of the Company’s financial instruments, including cash and cash equivalents, accounts receivable, advances to suppliers, accounts payable and accrued expenses, line of credit, notes payable and short-term secured financing approximate fair value due to the relatively short period to maturity for these instruments.

(J) Rounding

All amounts have been rounded to the nearest $1,000 except for share amounts.

(K) Reclassifications

Certain prior year accounts have been reclassified to conform to the current year’s presentation.

NOTE 3 – COMPOSITION OF CERTAIN FINANCIAL STATEMENT CAPTIONS

(A) Property and Equipment

Property and equipment consisted of the following:

	September 30, 2024	June 30, 2024
Equipment	$ 42,000	$ 42,000
Auto	10,000	10,000
Furniture and fixtures	3,000	3,000
Computers	2,000	2,000
	57,000	57,000
Less: Accumulated depreciation	57,000	57,000
Property and equipment – net	$ -	$ -

There was no depreciation expense for the three months ended September 30, 2024, and 2023, respectively.

(B) Accrued Expenses

Accrued expenses consisted of the following:

	September 30, 2024	June 30, 2024
Employee compensation and benefits	$ 3,302,000	$ 3,262,000
Interest	8,966,000	8,830,000
Consulting fees	1,322,000	1,292,000
Director fees	202,000	202,000
Other	292,000	282,000
Total accrued expenses	$ 14,084,000	$ 13,868,000

NOTE 4 – EQUITY

Common Stock

Our authorized capital stock consists of 1,000,000,000 shares, par value $0.001 per share, which may be issued in various series from time to time and the rights, preferences, privileges, and restrictions of which shall be established by our board of directors. As of September 30, 2024, we have 592,289,901 shares of common stock.

Preferred Stock

In September 2010, the Company designated 6,000,000 shares of Preferred Stock as Series A Convertible Preferred Stock, par value $0.001 per share issued at par for an aggregate value of $6,000, the fair market value on the date of issuance. These shares were issued to the Company's Chief Executive Officer as partial compensation for past services.

So long as any Series A Convertible Preferred Stock is outstanding, the Company is prohibited from issuing any series of stock having rights senior or equal to the Series A Convertible Preferred Stock, without the approval of the holder of the outstanding Series A Convertible Preferred Stock.

Each share of Series A Convertible Preferred Stock shall be convertible at any time at the option of the holder thereof into that number of fully paid and nonassessable shares of Common Stock at $0.001 per share (the "Conversion Price"). Any amount of accrued and unpaid dividends due thereon shall also be convertible into shares of Common Stock at the Conversion Price. The Conversion Price and the number of shares of stock or other securities or property into which the Series A Convertible Preferred Stock is convertible are not subject to adjustment relating to any reorganization, merger or sale of assets, reclassification of securities, split, subdivision of combination shares. As of September 30, 2024, no Series A Convertible Preferred Stock has been converted.

The Company shall have the right to redeem the Series A Convertible Preferred Stock by providing five days' notice to the Series A holder at the redemption price of $0.001 per share. As of September 30, 2024, no Series A Convertible Preferred Stock has been redeemed.

Holders of the Series A Convertible Preferred Stock are entitled to receive, in preference to the holders of any other shares of capital stock of the Company, cumulative dividends when and as if declared by the Board of Directors, out of amounts legally available for the payment thereof, at the annual rate of five percent (5.0%) (the "Series A Dividends"). The Series A Dividends shall accrue on the Series A Convertible Preferred Stock commencing on the date of original and shall be cumulative whether or not earned or declared and whether or not there are profits, surplus or other funds of the Company legally available for the payment of dividends. As of September 30, 2024, no dividends have been paid and the cumulative dividends on the Series A Convertible Preferred Stock was approximately $4,200.

In the event of a liquidation, dissolution, or winding up of the Company, whether voluntary or involuntary, each holder of shares of Series A Convertible Preferred Stock will be entitled to receive, before any distribution of assets is made to holders of common stock or any other stock of the Company ranking junior to the Series A Preferred Stock as to dividends or liquidation rights, an amount equal to $0.001 per share plus the amount of any accrued but unpaid Series A Dividends due thereon for each share up to the date fixed for distribution. After payment of the full Series A Liquidation Amount, holders of shares of Series A Convertible Preferred Stock will not be entitled to participate any further in any distribution of assets by the Company.

The holders of the Series A Convertible Preferred Stock will have ten votes per Series A Convertible Preferred Stock.

<u>NOTE 5 – DEBT</u>

(A) Line of Credit – Bank

At September 30, 2024, the Company had a line of credit from a bank for short-term borrowing in the amount of $25,000, which bears interest at floating rates. As of September 30, 2024, the interest rate was 11.75%. This line is unsecured, payable on demand and borrowings amounted to $25,000 at September 30, 2024. Total interest expense associated with the line of credit was approximately $700 for the three months ended September 30, 2024. As of September 30, 2024, the Company was in default on its line of credit.

(B) Notes Payable

During fiscal 2005 and 2006, the Company, through its PC Products subsidiary, issued notes payable in the aggregate amount of $3,350,000, which bear interest at the rate of 10% per year. These notes matured in May and June 2006. In addition, during the term that the notes are outstanding, the noteholders are entitled to receive an amount equal to 20% of the gross margin from PC Products sales during the period that the notes are outstanding. Total interest expense on these notes payable was approximately $85,000 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

(C) Other Secured Financings

During fiscal 2005, the Company entered into a month-to-month agreement with a factoring company to provide financing for up to $375,000 of qualified accounts receivable and related inventory (the “Factor Base”). At September 30, 2024, and 2023, borrowings under this agreement were $300,000. The borrowings are secured by all of the Company’s personal property including accounts receivable, inventory and fixed assets. Under the terms of the agreement, the Factor may advance to the Company up to 80% of the Factor Base. The Company pays a monthly factoring fee equal to 3% of the Factor Base. During the three months ended September 30, 2024, and 2023, such fees were $128,000, were included in interest expense and have not been paid. As of June 30, 2014, the Company was in default on these notes payable and issued 11,150,000 shares of the Company’s common stock as partial settlement against these notes.

(D) Convertible Notes Payable

The Company issued convertible notes payable in settlement of accrued consulting fees in the aggregate of $345,000 ($7,500 as of and effective June 30, 2009; $37,500 as of and effective June 30, 2010; and $60,000 as of and effective June 30, 2011, 2012, 2013, 2014 and 2015. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued consulting fees, accrued wages and accounts payable in the aggregate of $107,500 ($86,500 as of and effective April 1, 2014, and $21,000 as of and effective June 30, 2015). These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued rent and interest in the aggregate of $225,200 as of and effective April 1, 2014. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued consulting fees in the aggregate of $72,000 ($51,000 as of and effective April 1, 2014, and $21,000 as of and effective June 30, 2015). These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued consulting fees and interest in the aggregate of $110,300 ($89,300 as of and effective April 1, 2014, and $21,000 as of and effective June 30, 2015). These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued wages in the aggregate of $100,000 as of and effective April 1, 2014. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued wages and accrued consulting fees in the aggregate of $108,300 as of and effective April 1, 2014. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

The Company issued convertible notes payable in settlement of accrued wages and accrued consulting fees in the aggregate of $200,000 as of and effective April 1, 2016. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of December 31, 2022, $40,000 was converted into stock. As of December 31, 2023, $50,000 was converted into stock. As of September 30, 2024, no additional notes have been converted.

The Company issued convertible notes payable in consideration of services rendered in the aggregate of $21,000 as of and effective January 1, 2017. These notes do not bear any interest but are convertible into shares of the Company’s common stock at $0.001. As of September 30, 2024, none of these notes have been converted.

(E) 8% Convertible Notes Payable

During the quarter ended September 30, 2009, the Company issued convertible notes payable in the aggregate amount of $7,000, which bear interest at the rate of 8% per year and matured September 2010. Total interest expense on these notes payable is approximately $140 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended March 31, 2010, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year and matured February 2010. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended June 30, 2010, the Company issued convertible notes payable in the aggregate amount of $17,000, which bear interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $340 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended September 30, 2010, the Company issued notes payable in the aggregate amount of $8,000, which bears interest at the rate of 8% per year and matured February 2011. Total interest expense on these notes payable is approximately $160 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended December 31, 2011, the Company issued notes payable in the aggregate amount of $3,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $60 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended March 31, 2012, the Company issued notes payable in the aggregate amount of $3,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $60 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended March 31, 2012, the Company issued notes payable in the aggregate amount of $8,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $160 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended June 30, 2012, the Company issued notes payable in the aggregate amount of $9,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $180 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended September 30, 2012, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended June 30, 2013, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023. As of September 30, 2024, the Company was in default on these notes payable.

During the quarter ended March 31, 2014, the Company issued notes payable in the aggregate amount of $6,000, which bears interest at the rate of 8% per year. During the year ended June 30, 2017, the Company paid $1,000 against this note. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2014, the Company issued notes payable in the aggregate amount of $71,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $1,420 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2014, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2014, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2014, the Company issued notes payable in the aggregate amount of $3,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $60 for the three months ended September 30, 2024, and 2023.

During the quarter ended March 31, 2015, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023.

During the quarter ended March 31, 2015, the Company issued notes payable in the aggregate amount of $1,500, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $30 for the three months ended September 30, 2024, and 2023.

During the quarter ended December 31, 2015, the Company issued notes payable in the aggregate amount of $5,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $100 for the three months ended September 30, 2024, and 2023.

During the quarter ended December 31, 2016, the Company issued notes payable in the aggregate amount of $15,000 in consideration of the granting of a twelve-month option to negotiate in good faith commercial license terms for certain technologies. The option fee is being amortized over the life of the option and for the year ended June 30, 2018, such amortization was approximately $5,000. The note bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $300 for the three months ended September 30, 2024, and 2023.

During the quarter ended December 31, 2016, the Company issued notes payable in the aggregate amount of $10,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $200 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2017, the Company issued notes payable in the aggregate amount of $1,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $20 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2017, the Company issued notes payable in the aggregate amount of $2,500, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $50 for the three months ended September 30, 2024, and 2023.

During the quarter ended September 30, 2017, the Company issued notes payable in the aggregate amount of $2,500, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $50 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $150,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $3,000 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $100,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $2,000 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $250,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $5,000 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $15,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $300 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $15,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $300 for the three months ended September 30, 2024, and 2023.

During the quarter ended June 30, 2018, the Company issued notes payable in the aggregate amount of $100,000, which bears interest at the rate of 8% per year. Total interest expense on these notes payable was approximately $2,000 for the three months ended September 30, 2024, and 2023.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

During the quarter ended December 31, 2012, the Company began leasing office space under an operating lease on a month-to-month basis at the rate of $500 per month. Office rent expense was $1,500 for the three months ended September 30, 2024, and 2023.

NOTE 7 – OFF BALANCE SHEET ASSETS

During the fiscal year ended June 30, 2005, the Company's PC Products subsidiary entered into an agreement with a computer hardware manufacturer to, among other things, provide manufacturing services. Under this agreement, the Company advanced funds and purchased inventory for the Company's products, which funds and inventory were used by the manufacturer. After several years of pursuing the matter, in January 2009 the Company entered into an agreement that included a "Stipulation for Entry of Judgment: and Judgment Theron" with the manufacturer confirming that $3,600,000 was due to the Company. The Stipulation also contained certain requirements for the liquidation of inventory which was valued at approximately $1,000,000 and for ongoing payments to the Company. As of September 30, 2024, no payments have been received by the Company. Due to the uncertainty in realizing this asset no amounts have been included in the financial statements.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Dr. Edward W. Savarese certify that:

1. I have reviewed this Disclosure Statement for Com-Guard.com, Inc.

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.

11/18/2024

/s/Dr. Edward W. Savarese [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Dr. Edward W. Savarese certify that:

1. I have reviewed this Disclosure Statement for Com-Guard.com, Inc.

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.

11/18/2024

/s/Dr. Edward W. Savarese [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")