Alternative Reporting Standard:
Pink® Basic Disclosure Guidelines
Com-Guard.com, Inc. (CGUD)
FY 2024 2nd QTR Report

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Com-Guard.com, Inc.

1106 2nd Street
Encinitas, CA 92024

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

FY 2024 2nd QTR Report

For the period ending December 31, 2023 **(the "Reporting Period")**

Outstanding Shares

The number of shares outstanding of our Common Stock was:
592,289,901 as of 2/15/2024
592,289,901 as of December 31, 2023

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[1] of the company has occurred over this reporting period:

Yes: ☐ No: ☒

Name change history:

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

[1] "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.

In answering this item, provide the current name of the issuer any 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.

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:	CGUD	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	199751108	
Par or stated value:	$0.001	
Total shares authorized:	1,000,000,000	as of date: 2/15/2024
Total shares outstanding:	592,289,901	as of date: 2/15/2024
Number of shares in the Public Float[2]:	192,733,354	as of date: 2/15/2024
Total number of shareholders of record:	138	as of date: 2/15/2024

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

None

<u>Other classes of authorized or outstanding equity securities:</u>

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: 2/15/2024
Total shares outstanding:	6,000,000	as of date: 2/15/2024

<u>Security Description:</u>

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:

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

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 November 19, 2023, we have 542,289,901 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,

[2] "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.

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.

3. **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**	**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**	**Individual/ Entity Shares were issued to (entities must have individual with voting**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**

	returned to treasury)				issuance? (Yes/No)	/ investment control disclosed).	Services Provided		
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 2/15/2024 Common: 592,289,901 Preferred: 6,000,000									

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	Loan

						(Brian Bonar)	
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")

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.

Products and Services:

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).

Mobile and Secure Printing.

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.

Health tracking through SmartWatch and Wearables:

"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".

(1) Smartwatch Market Size, Share & Trends Analysis Report. Grandview Research

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.

Future categories that are being explored will include but not be limited to: mobile medical Apps, location related Apps and graphics/picture Apps. And the Internet of Things (IoT).

The Company is standardizing 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 implementing the Blockchain Software on the Raspberry Pi Platform. The company is currently using the Raspberry Pi Platform for hardware and software development.

C. Products and Services:

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).

Health tracking through SmartWatch and Wearables:

The Company is currently developing a Health App using it's Developer License from Apple, Inc. which focused on Baby Boomers 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".

(1) Smartwatch Market Size, Share & Trends Analysis Report. Grandview Research

Accordingly, the Company is developing an iOS App (iTrakHealth™) for the iPhone (in the future, it may develop the App for the Android Platform). The program is now in the Apple sanctioned TestFlight program for evaluation during development. The iTrakHealth™ program uses the Apple Health App Platform to collect Data and is able to connect to the user's Health provider. This iOT App is using 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. The Company intends to release the App at the end of Calendar Year 2023 or the beginning of Calendar Year 2024. Development may take longer depending on many factors, such as testing and resources that will be available.

B. List any subsidiaries, parent company, or affiliated companies.

Personal Computer Products, Inc. is a Subsidiary and is included in the Financial Statements.

C. Describe the issuers' principal products or services.

Products and Services:

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).
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(1) Smartwatch Market Size, Share & Trends Analysis Report. Grandview Research

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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) Officers, Directors, and Control Persons

Using the table below, please provide information, as of the period end date of this report, regarding any officers, or directors of the company, individuals or entities controlling more that 5% of any class of the issuers securities, or any person that performs a similar function, regardless of the number of shares they own. **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 in the note section.**

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 an investor 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 shareholders.

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

7) Legal/Disciplinary History

A. Identify whether any of the persons or entities listed above have, in the past 10 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);

   None

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;

   None

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; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

None

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 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

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

All other means of Investor Communication:
None

Twitter: _____
Discord: _____
LinkedIn _____
Facebook: _____
[Other] _____

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

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

9) Financial Statements

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

☐ IFRS
X U.S. GAAP

B. The following financial statements were prepared by (name of individual)[3]:

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 financial statements for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

a. Audit letter, if audited;
b. Balance Sheet;

[3] 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.

c. Statement of Income;
d. Statement of Cash Flows;
e. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
f. Financial Notes

Important Notes:

- Financial statements must be "machine readable". Do not publish images/scans of financial statements.

- All financial statements for a fiscal period must be published together with the disclosure statement in one Annual or Quarterly Report.

Results of Operations

For the three months ended December 31, 2023

Sales

During the three months ended December 31, 2023, sales were $8,000 compared to $5,000 for the three months ended December 31, 2022, an increase of $3,000. Sales during both periods were primarily related to consulting services.

Selling, General and Administrative

For the three months ended December 31, 2023, selling, general and administrative expenses were $86,000 compared to $84,000 for the three months ended December 31, 2022 with an increase of $2,000 which was primarily attributed to an increase in filing fees.

For the six months ended December 31, 2023

Sales

During the six months ended December 31, 2023, sales were $20,000 compared to $17,000 for the six months ended December 31, 2022, an increase of $3,000. Sales during both periods were primarily related to consulting services.

Selling, general and administrative

For the six months ended December 31, 2023, selling, general and administrative expenses were $179,000 compared to $176,000 for the six months ended December 31, 2022 with an increase of $3,000 which was primarily attributed to an increase in filing 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 six months ended December 31, 2023, the Company suffered net losses of $431,000. As of December 31, 2023, the Company had a working capital and stockholders' deficiency of $18,793,000. 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 Six Months Ended
December 31, 2023

CONSOLIDATED FINANCIAL INFORMATION

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

	December 31, 2023	June 30, 2023
ASSETS		
Current assets		
Cash and cash equivalents	$ -	$ 1,000
Other current assets	582,000	577,000
Total assets	$ 582,000	$ 578,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities		
Accounts payable	$ 205,000	$ 203,000
Accrued expenses	13,435,000	13,002,000
Line of credit — bank	25,000	25,000
Notes payable	5,710,000	5,760,000
Total current liabilities	19,375,000	18,980,000
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 December 31, 2023 and June 30, 2023, respectively	593,000	543,000
Additional paid-in-capital	11,030,000	11,030,000
Accumulated deficit	(30,422,000)	(29,991,000)
Total stockholders' equity	(18,793,000)	(18,412,000)
Total liabilities and stockholders' equity	$ 582,000	$ 578,000

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENTS OF OPERATIONS
(unaudited)

	For the three months ended December 31, 2023	For the three months ended December 31, 2022	For the six months ended December 31, 2023	For the six months ended December 31, 2022
Revenues	$ 8,000	$ 5,000	$ 20,000	$ 17,000
Selling, general and administrative	86,000	84,000	179,000	176,000
Loss from operations	(78,000)	(79,000)	(159,000)	(156,000)
Other Income (expense)				
Interest expense	(136,000)	(136,000)	(272,000)	(272,000)
Net loss	$ (214,000)	$ (215,000)	$ (431,000)	$ (431,000)
Net loss per share - basic and diluted	$ (0.0004)	$ (0.0004)	$ (0.0007)	$ (0.0008)
Weighted average number of shares outstanding - basic and diluted	592,289,901	542,289,901	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, 2022 AND 2023 and the Six Months Ended December 31, 2023

	Preferred Stock			Common Stock			Additional Paid-In		Accumulated		
	Shares		Amount	Shares		Amount		Capital		Deficit		Total
Balance, June 30, 2021	**6,000,000**	**$**	**6,000**	**502,289,901**	**$**	**503,000**	**$**	**11,030,000**	**$**	**(28,270,000)**	**$**	**(16,731,000)**
Stock issued for convertible debt	-		-	40,000,000		40,000						40,000
Net loss										(860,000)		(860,000)
Balance, June 30, 2022	**6,000,000**	**$**	**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)**	**$**	**(18,412,000)**
Stock issued for convertible debt	-		-	50,000,000		50,000		-				50,000
Net loss										(431,000)		(431,000)
Balance, Decmber 31, 2023	**6,000,000**	**$**	**6,000**	**592,289,901**	**$**	**593,000**	**$**	**11,030,000**	**$**	**(30,422,000)**	**$**	**(18,793,000)**

See accompanying notes to consolidated financial statements.

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

	For the six months ended December 31,			
		2023		2022
Cash Flows From Operating Activities:				
Net loss	$	(431,000)	$	(431,000)
Notes issued				
Adjustments to reconcile net loss to net cash used in operating activities:				
Changes in operating assets and liabilities:				
Other assets		(5,000)		(4,000)
Accounts payable and accrued expenses		435,000		433,000
Net cash provided (used in) by operating activities		(1,000)		(2,000)
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)		(2,000)
Cash and cash equivalents at beginning of period		1,000		2,000
Cash and cash equivalents at 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	$	50,000	$	-

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."

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 six months ended December 31, 2023, the Company suffered net losses of $431,000. As of December 31, 2023, the Company had a working capital and stockholders' deficiency of $18,793,000. 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 December 31, 2023 and 2022.

(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:

		December 31, 2023		June 30, 2023
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 six months ended December 31, 2023 and 2022, respectively.

(B) Accrued Expenses

Accrued expenses consisted of the following:

	December 31, 2023	June 30, 2023
Employee compensation and benefits	$ 3,182,000	$ 3,102,000
Interest	8,474,000	8,286,000
Consulting fees	1,232,000	1,172,000
Director fees	202,000	202,000
Other	261,000	240,000
Total accrued expenses	$ 13,351,000	$ 13,002,000

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 December 31, 2023, 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 December 31, 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 December 31, 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 December 31, 2023, no dividends have been paid and the cumulative dividends on the Series A Convertible Preferred Stock was approximately $3,900.

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.

NOTE 5 – DEBT

(A) Line of Credit – Bank

At December 31, 2023, 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 December 31, 2023 the interest rate was 11.75%. This line is unsecured, payable on demand and borrowings amounted to $25,000 at December 31, 2023. Total interest expense associated with the line of credit was approximately $1,500 for the six months ended December 31, 2023. As of December 31, 2023 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 $170,000 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 December 31, 2023 and 2022, 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 six months ended December 31, 2023 and 2022, such fees were $64,000, 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 December 31, 2023, 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 December 31, 2023, 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 December 31, 2023, 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 December 31, 2023, 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 December 31, 2023, 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 December 31, 2023, 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 December 31, 2023, 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.

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 December 31, 2023, 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 $300 for the six months ended December 31, 2023 and 2022. As of December 31, 2023, 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 $200 for the six months ended December 31, 2023 and 2022. As of December 31, 2023, 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

$680 for the six months ended December 31, 2023 and 2022. As of December 31 2023, 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 $300 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $120 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $120 for the six months ended December 31, 2023 and 2022. As of December 31, 2023, 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 $320 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $360 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $200 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $200 for the six months ended December 31, 2023 and 2022. As of December 31, 2023 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 $200 for the six months ended December 31, 2023 and 2022.

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 $2,840 for the six months ended December 31, 2023 and 2022.

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 $200 for the six months ended December 31, 2023 and 2022.

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 $200 for the six months ended December 31, 2023 and 2022.

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 $120 for the six months ended December 31, 2023 and 2022.

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 $200 for the six months ended December 31, 2023 and 2022.

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 $60 for the six months ended December 31, 2023 and 2022.

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 $200 for the six months ended December 31, 2023 and 2022.

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 $600 for the six months ended December 31, 2023 and 2022.

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 $400 for the six months ended December 31, 2023 and 2022.

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 $40 for the six months ended December 31, 2023 and 2022.

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 $100 for the six months ended December 31, 2023 and 2022.

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 $100 for the six months ended December 31, 2023 and 2022.

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 $6,000 for the six months ended December 31, 2023 and 2022.

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 $4,000 for the six months ended December 31, 2023 and 2022.

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 $10,000 for the six months ended December 31, 2023 and 2022.

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 $600 for the six months ended December 31, 2023 and 2022.

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 $600 for the six months ended December 31, 2023 and 2022.

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 $4,000 for the six months ended December 31, 2023 and 2022.

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 $3,000 for the six months ended December 31, 2023 and 2022.

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 December 31, 2023, 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.