



(Proposed rendering shown as Exhibit "C")

Free Flow Auto Auction

City Autos

Accurate Auto Parts

Motors & Metals

A Shariah Compliant Company

Confidential Offering Memorandum



Free Flow, Inc.

6269 Caledon Road
King George, VA 22485
September 2023

For Accredited Investors Only

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OFFERING MEMORANDUM
UNDER
REGULATION D 506 (c)
PROMULGATED UNDER
THE SECURITIES ACT OF 1933



Free Flow, Inc.
a Delaware corporation

6269 Caledon Road
King George, VA 22485

(703) 789 3344

Offering up to \$19,500,000 in Preferred Stock Series "D" Shares
Up To 15,000,000 Shares of Preferred Stock Series "D"
Convertible into Common Share(s) at a discount
(See conversion formula on page 23 & 38)
Par value \$0.0001
Preferred share offered at a price per share of \$1.30
Minimum Purchase: \$100,100

THESE SECURITIES ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE SECURITIES AND EXCHANGE COMMISSION UNDER REGULATION D, SECTION 506(c) ISSUED UNDER THE SECURITIES ACT OF 1933; AND PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH STATE SECURITIES COMMISSIONS HAVING JURISDICTION OVER SECURITIES TRANSACTIONS. HOWEVER, THE COMMISSION OR ANY STATE HAVE NOT MADE AN INDEPENDENT DETERMINATION THAT THE SECURITIES BEING OFFERED ARE EXEMPT FROM REGISTRATION. THE SECURITIES AND EXCHANGE COMMISSION DOES NOT PASS UPON THE MERITS OF OR GIVE ITS APPROVAL TO ANY SECURITIES OFFERED OR THE TERMS OF THE OFFERING, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF ANY OFFERING MEMORANDUM OR OTHER SELLING LITERATURE.

THE OFFER AND SALE OF THESE SECURITIES HAS NOT BEEN REVIEWED OR APPROVED BY THE SECURITIES REGULATORY AUTHORITIES OF ANY STATE. ANY OFFER OR SALE OF THESE SECURITIES MAY BE SUBJECT TO REGISTRATION IN CERTAIN STATES AND THE ISSUER WILL UNDERTAKE TO FILE OR OTHERWISE COMPLY WITH THE SECURITIES LAWS OF ANY STATE IN WHICH THIS OFFER IS MADE OR IN WHICH A SALE IS MADE, WHEN AND AS REQUIRED BY THE SECURITIES LAWS OF THAT STATE. NOTHING IN THIS OFFERING CIRCULAR MAY BE CONSTRUED THAT THE MERITS OF

THIS OFFER HAS BEEN REVIEWED IN ANY STATE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

Investing in the stock of the Company involves risks, and you should not invest unless you can afford to lose your entire investment. An investor in this offering, upon conversion, is subject to immediate dilution of his or her interest because the Company has limited asset value. See “Risk Factors” beginning on page 27. The Company has been in business since 2011 and has limited current operations or income. The proposed offering price for the Preferred Shares is \$1.30 per share, which has been determined by management. An investment in the shares offered in this Offering Memorandum will result in an immediate dilution of the investor’s interest, the exact amount of which cannot be determined until it is known how many shares are issued. However, if \$19,500,000 is raised in this offering at \$1.30 per share, there would be 15,000,000 new preferred shares Series “D” issued that convert as per the Series D Certificate of Designation, attached hereto as Exhibit G. This would result in a net asset value per share of less than for which an investor paid for each share. The Securities are offered on a “best efforts” basis. A minimum sale of \$100,100 per investor is required, although the Board of Directors of the Company, in its sole discretion, may accept a subscription for a smaller amount if it elects to do so.

- *The securities may be sold only to Accredited Investors, which for natural persons, are investors who meet certain minimum annual income or net worth threshold;*
- *The securities are being offered in reliance on an exemption from the registration requirements of the Securities Act and are not required to comply with specific disclosure requirements that apply to registration under the Securities Act;*
- *The Commission has not passed upon the merits of or given its approval to the securities, the terms of the Offering, or the accuracy or completeness of any Offering materials;*
- *The securities are subject to legal restrictions on transfer and resale and investors should not assume they will be able to resell their securities; and*
- *Investing in securities involves risk, and investors should be able to bear the loss of their investment.*

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Free Flow, Inc.

THE OFFERING

Minimum	Maximum
No Minimum; Best Efforts Basis	Fifteen Million (15,000,000)
Series D Preferred Shares	Series D Preferred Shares
@\$1.30 per share	@\$1.30 per share –
	For a maximum total of \$19,500,000

We are offering up to 15,000,000 shares of the Series “D” Preferred Stock at an offering price of \$1.30 per share. The minimum purchase per investor is \$100,100 (77,000 Series D Preferred Shares), subject to the discretion of the Board of Directors to accept smaller minimum investment amounts from time to time.

The total number of authorized common shares of the Company is 100,000,000 shares of common stock out of which there are 25,876,900 common shares outstanding prior to this offering. The total number of preferred authorized shares is 20,000,000 shares of which the following preferred shares are designated, issued and outstanding: 10,000 preferred shares are designated as series “A,” with each Series A preferred share having voting rights equal to 10,000 votes of common shares; 330,000 preferred shares are designated as Series “B”, with; and 470,935 preferred shares are designated as Series “C”, which are redeemable preferred shares. In this offering, we are offering up to 15,000,000 shares series “D” preferred convertible shares. The Company also has designated a total of 3,990,000 Series “E” preferred convertible shares that are already authorized but none of which are issued. Assuming the sale of all of the Series D Preferred Shares in this offering, there will be a total amount of preferred shares designated in the amount of 15,810,935 of the 20,000,000 authorized preferred shares. Certificate of Designation – Exhibit “G”

Subscriptions for the shares must be accompanied by certain representations that the Purchaser is acquiring the shares for investment only and NOT with a view for immediate distribution or resale, unless a registration statement is effective, or an exemption for resale is available. The shares sold through this Offering will be restricted shares and will not be freely tradable until expiry of the statutory period under Rule 144 under the Securities Act of 1933 (the “1933 Act”), or if such shares are registered. Each purchaser is required to acknowledge the other terms and conditions of this offering. (See "Investor Qualifications.") **THERE IS NO ASSURANCE THERE WILL BE A PUBLIC MARKET FOR THE SHARES.**

THIS OFFERING INVOLVES A HIGH DEGREE OF RISK AND IS SUITABLE ONLY FOR SPECULATORS. A LIMITED PUBLIC MARKET NOW EXISTS FOR THE SECURITIES. See "Risk Factors"

This offering of shares will be issued upon receipt of the subscription amounts in increments. The minimum purchase is \$100,100 (77,000 shares) payable upon the execution of the Subscription Agreement attached hereto. Shares may be sold continuously until the earlier of September 1, 2024 (with an option to extend until December 31, 2024, or until Fifteen Million, (15,000,000) Series D Preferred Shares have been sold in this offering.

(1) NONE OF THE SHARES ARE REGISTERED WITH THE UNITED STATES SECURITIES & EXCHANGE COMMISSION OR ANY STATE SECURITIES REGULATORY BODY AND ARE OFFERED IN RELIANCE UPON EXEMPTIONS FROM SUCH REGISTRATION. (2) THIS OFFERING DOES NOT CONSTITUTE AN OFFER OR SOLICITATION TO ANYONE NOT QUALIFIED OR IN ANY JURISDICTION IN WHICH SUCH AN OFFER OR SOLICITATION IS NOT AUTHORIZED. (3) THERE ARE RESTRICTIONS ON THE TRANSFER OF THE SHARES. (SEE "SUBSCRIPTION AGREEMENT").

Regulation D requires that each Investor and/or Purchaser representative be given an opportunity to ask questions of and receive answers from the issuer or any person acting on our Company's behalf concerning the terms and conditions of this offering and to obtain any additional information, to the extent the issuer possesses such information or can acquire it without unreasonable effort or expense, necessary to verify the accuracy of the information contained in this Offering Memorandum. IF YOU HAVE ANY QUESTIONS WHATSOEVER REGARDING THIS OFFERING, OR DESIRE ANY ADDITIONAL INFORMATION OR DOCUMENTS TO VERIFY OR SUPPLEMENT THE INFORMATION CONTAINED IN THIS OFFERING MEMORANDUM, PLEASE WRITE OR CALL OR HAVE YOUR PURCHASER REPRESENTATIVE WRITE OR CALL OUR COMPANY. If you receive information that conflicts with the information provided in this memorandum, you should seek clarification and not rely upon the accuracy of only one source.

	<u>Price to Investors</u>	<u>Underwriting or Finders Fees or Offering Discounts (1)</u>	<u>Proceeds to Company</u>
Price per Share	\$ 1.30	\$ 0.13	\$ 1.17
Maximum Offering at \$1.30 per Share	\$19,500,000	\$ 1,950,000 *	\$ 17,550,000

*In the event that no fees are accrued, the Company is committed to allocate this amount for R & D that would ultimately be beneficial for growth and development. A separate entity or division will be formed, headed by a qualified executive.

- (1) Shares are offered by Officers and Directors of our Company who will not receive any sales commissions.
- (2) Certain selling agents of our Company may receive up to a ten percent (10%) selling commission if they are licensed with FINRA as securities broker-dealers.
- (3) The Company may pay an underwriting fee and anticipate paying finders' fees in connection with the Offering. The Company may incur approximately \$240,000 in expenses, including legal, accounting, state securities regulation fees and printing and publishing costs that may be associated with the Offering.
- (4) The amounts shown represent proceeds to our Company from the Offering before deduction of expenses of this Offering. (See "USE OF PROCEEDS"). The Offering period of the shares is from the date of this Confidential Offering Memorandum (the "Memorandum") until September 1, 2024, which the Company may choose to extend until December 31, 2024 ("Sales Termination Date").

The information contained in the Offering is furnished for use by the Offerees only, where lawful, and in certain cases his or her agents. By acceptance of this Memorandum, Offerees and their agents, if any, agree that they will not transmit, reproduce, or make available to anyone other than themselves or their agents, this Offering or any exhibits or documents supplied in connection herewith.

NO OFFERING LITERATURE OR ADVERTISING IN ANY FORM SHALL BE EMPLOYED IN THE OFFERING OF THE SHARES, EXCEPT THE INFORMATION CONTAINED IN THIS OFFERING MEMORANDUM. NO PERSON, EXCEPT THE COMPANY OR ITS AGENTS, HAS BEEN AUTHORIZED TO MAKE REPRESENTATIONS, OR TO GIVE ANY INFORMATION, WITH RESPECT TO THE OFFERING OF THE SHARES OR THE PROPOSED ACTIVITIES OF OUR COMPANY, EXCEPT THE INFORMATION CONTAINED IN THIS OFFERING MEMORANDUM.

Prospective Offerees are not to construe the contents of this Offering as legal or business advice. Offerees should consult their own attorneys or business advisors as to legal, business and related matters concerning this investment. Any person receiving this Offering is invited to question representatives of our Company concerning the terms and conditions of this Offering and aspects of our Company's proposed business. We will provide additional information and documents, if available, upon request.

Offerees having questions or desiring additional information should call the following person:
Mr. Sabir Saleem Chief Executive Officer – (540) 775-5300 x 3 or (703) 789 3344.

Each Offeree must complete and execute a Subscription Agreement, confirming his, her or its status as an "accredited investor" as defined by Rule 501 of Regulation D under the 1933 Act and submit any necessary documents to prove accreditation status.

The Company is offering these Series D Preferred Shares to Investors pursuant to SEC Rule 506 of Regulation D, which is considered a "safe harbor" for the private offering exemption of Section 4(a)(2) of the Securities Act. The Rule 506 exemption allows the Company to raise an unlimited amount of money. Under Rule 506(c), the Fund can broadly solicit and generally advertise the Offering, but still be deemed to be undertaking a private offering within Section 4(a)(2) if:

- The investors in the Offering are all Accredited Investors; and
- The company has taken reasonable steps to verify that its investors are accredited investors, which could include reviewing documentation, such as W-2s, tax returns, bank and brokerage statements, credit reports and the like.

Companies relying on the Rule 506 exemption do not have to register their Offering of securities with the SEC, but they must file what is known as a Form D electronically with the SEC after they first sell their securities. Form D is a brief notice that includes the names and addresses of the Company's promoters, executive officers and directors, and some details about the Offering, but contains little other information about the Company.

STATE LAW DISCLAIMERS

INFORMATION REQUIRED BY CERTAIN STATES' SECURITIES LAWS

NOTICE TO RESIDENTS OF ALL STATES

IN MAKING AN INVESTMENT DECISION INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE OFFERING, INCLUDING THE MERITS AND RISKS INVOLVED. THESE INTERESTS HAVE NOT BEEN RECOMMENDED BY ANY FEDERAL OR STATE SECURITIES COMMISSION OR REGULATORY AUTHORITY. FURTHERMORE, THE FOREGOING AUTHORITIES HAVE NOT CONFIRMED THE ACCURACY OR DETERMINED THE ADEQUACY OF THIS DOCUMENT. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE. THESE INTERESTS ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE TRANSFERRED OR RESOLD EXCEPT AS PERMITTED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND THE APPLICABLE STATE SECURITIES LAWS, PURSUANT TO REGISTRATION OR EXEMPTION THEREFROM. INVESTORS SHOULD BE AWARE THAT THEY WILL BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME.

FOR ALABAMA RESIDENTS

THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER THE ALABAMA SECURITIES ACT. A REGISTRATION STATEMENT RELATING TO THESE SECURITIES HAS NOT BEEN FILED WITH THE ALABAMA SECURITIES COMMISSION. THE COMMISSION DOES NOT RECOMMEND OR ENDORSE THE PURCHASE OF ANY SECURITIES, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF THIS PRIVATE PLACEMENT MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

FOR ARIZONA RESIDENTS

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE ARIZONA SECURITIES ACT IN RELIANCE UPON AN EXEMPTION FROM REGISTRATION PURSUANT TO R.S. SECTION 44-1844 (1) AND THEREFORE CANNOT BE RESOLD UNLESS THEY ARE ALSO REGISTERED OR UNLESS AN EXEMPTION FROM REGISTRATION IS AVAILABLE.

FOR CALIFORNIA RESIDENTS

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE ACT OF 1933, AS AMENDED, OR THE CALIFORNIA CORPORATIONS CODE BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE ACT OF 1933, AS AMENDED, OR THE CALIFORNIA CORPORATIONS CODE, IF SUCH REGISTRATION IS REQUIRED.

ALL OFFERS OR SALES MADE IN CALIFORNIA SHALL BE SUBJECT TO THE FOLLOWING RESTRICTIONS: IT IS UNLAWFUL TO CONSUMMATE A SALE OR TRANSFER OF THIS SECURITY, OR ANY INTEREST THEREIN, OR TO RECEIVE ANY CONSIDERATION THEREFORE

WITHOUT THE PRIOR WRITTEN CONSENT OF THE COMMISSIONER OF CORPORATIONS OF THE STATE OF CALIFORNIA, EXCEPT AS PERMITTED IN THE COMMISSIONER'S RULES. UPON ANY TRANSFER IN WHOLE OR IN PART OF ANY OF THE INTERESTS OR INTERESTS THEREIN TO CALIFORNIA RESIDENTS OR TO, IN, OR FROM CALIFORNIA, ANY DOCUMENTS OR ASSIGNMENTS OF TRANSFER MUST BEAR THE SAME LEGEND.

FOR COLORADO RESIDENTS

THE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE ACT OF 1933, AS AMENDED, OR THE COLORADO SECURITIES ACT OF 1991 BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE RESOLD, TRANSFERRED, OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE ACT OF 1933, AS AMENDED, OR THE COLORADO SECURITIES ACT 1991, IF SUCH REGISTRATION IS REQUIRED.

FOR CONNECTICUT RESIDENTS

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER SECTION 36-485 OF THE CONNECTICUT UNIFORM SECURITIES ACT AND CANNOT BE RESOLD OR TRANSFERRED EXCEPT IN A TRANSACTION WHICH IS EXEMPT UNDER THAT ACT OR PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THAT ACT OR IN A TRANSACTION WHICH IS OTHERWISE IN COMPLIANCE WITH THAT ACT.

FOR FLORIDA RESIDENTS

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE FLORIDA SECURITIES ACT, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE LAWS OF THIS STATE, IF SUCH REGISTRATION IS REQUIRED.

PURSUANT TO §517.061(11) OF THE FLORIDA SECURITIES ACT, THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE ACT OF 1933 NOR ANY OTHER APPLICABLE SECURITIES LAW. THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THE CONFIDENTIAL PRIVATE PLACEMENT MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

FOR GEORGIA RESIDENTS

THESE INTERESTS HAVE BEEN ISSUED OR SOLD IN RELIANCE ON PARAGRAPH (13) OF CODE SECTION 10-5-9 OF THE 'GEORGIA SECURITIES ACT OF 1973 AND MAY NOT BE SOLD

OR TRANSFERRED EXCEPT IN A TRANSACTION WHICH IS EXEMPT UNDER SUCH ACT OR PURSUANT TO AN EFFECTIVE REGISTRATION UNDER SUCH ACT.

FOR IOWA RESIDENTS

THESE SECURITIES ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND RESALE AND MAY NOT BE TRANSFERRED OR RESOLD EXCEPT UNDER THE SECURITIES ACT OF 1933, AS AMENDED, IN THE APPLICABLE STATE SECURITIES LAW, PURSUANT TO REGISTRATION FOR EXEMPTION THEREFROM. INVESTORS SHOULD BE AWARE THAT THEY WILL BE REQUIRED TO BEAR THE FINANCIAL RISKS OF THIS INVESTMENT FOR AN INDEFINITE PERIOD OF TIME.

FOR MARYLAND RESIDENTS

THESE SECURITIES HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE MARYLAND SECURITIES ACT, BY REASON OF SPECIFIC EXEMPTIONS THEREUNDER RELATING TO THE LIMITED AVAILABILITY OF THE OFFERING. THESE SECURITIES CANNOT BE SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF TO ANY PERSON OR ENTITY UNLESS SUBSEQUENTLY REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR THE MARYLAND SECURITIES ACT, IF SUCH REGISTRATION IS REQUIRED.

FOR NEW HAMPSHIRE RESIDENTS

NEITHER THE FACT THAT A REGISTRATION STATEMENT OR AN APPLICATION FOR A LICENSE HAS BEEN FILED UNDER CHAPTER 421-B OF THE NEW HAMPSHIRE REVISED STATUTES (THE "RSA") WITH THE STATE OF NEW HAMPSHIRE NOR THE FACT THAT A SECURITY IS EFFECTIVELY REGISTERED OR A PERSON IS LICENSED IN THE STATE OF NEW HAMPSHIRE CONSTITUTES A FINDING BY THE SECRETARY OF STATE OF NEW HAMPSHIRE THAT ANY DOCUMENT FILED UNDER RSA 421-B IS TRUE, COMPLETE AND NOT MISLEADING. NEITHER ANY SUCH FACT NOR THE FACT THAT AN EXEMPTION OR EXCEPTION IS AVAILABLE FOR A SECURITY OR A TRANSACTION MEANS THAT THE SECRETARY OF STATE HAS PASSED IN ANY WAY UPON THE MERITS OR QUALIFICATIONS OF, OR RECOMMENDED OR GIVEN APPROVAL TO, ANY PERSON, SECURITY, OR TRANSACTION. IT IS UNLAWFUL TO MAKE, OR CAUSE TO BE MADE, TO ANY PROSPECTIVE PURCHASER, CUSTOMER, OR CLIENT ANY REPRESENTATION INCONSISTENT WITH THE PROVISIONS OF THIS PARAGRAPH.

FOR NEW YORK RESIDENTS

THIS PRIVATE OFFERING MEMORANDUM HAS NOT BEEN REVIEWED BY THE ATTORNEY GENERAL PRIOR TO ITS ISSUANCE AND USE. THE ATTORNEY GENERAL OF THE STATE OF NEW YORK HAS NOT PASSED ON OR ENDORSED THE MERITS OF THIS OFFERING. ANY REPRESENTATION TO THE CONTRARY IS UNLAWFUL. THIS PRIVATE OFFERING MEMORANDUM DOES NOT CONTAIN AN 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 THEY WERE MADE, NOT MISLEADING. IT CONTAINS A FAIR SUMMARY OF THE MATERIAL TERMS AND DOCUMENTS PURPORTED TO BE SUMMARIZED HEREIN.

FOR PENNSYLVANIA RESIDENTS

EACH PERSON WHO ACCEPTS AN OFFER TO PURCHASE SECURITIES EXEMPTED FROM REGISTRATION BY SECTION 203(D), DIRECTLY FROM THE ISSUER OR AFFILIATE OF THIS ISSUER, SHALL HAVE THE RIGHT TO WITHDRAW HIS OR HER ACCEPTANCE WITHOUT INCURRING ANY LIABILITY TO THE SELLER, UNDERWRITER (IF ANY), OR ANY OTHER PERSON WITHIN TWO (2) BUSINESS DAYS FROM THE DATE OF RECEIPT BY THE ISSUER OF HIS OR HER WRITTEN BINDING CONTRACT OF PURCHASE OR, IN THE CASE OF A TRANSACTION IN WHICH THERE IS NO BINDING CONTRACT OF PURCHASE, WITHIN TWO (2) BUSINESS DAYS AFTER HE/SHE MAKES THE INITIAL PAYMENT FOR THE SECURITIES BEING OFFERED. IF YOU HAVE ACCEPTED AN OFFER TO PURCHASE THESE SECURITIES MADE PURSUANT TO A PROSPECTUS WHICH CONTAINS A NOTICE EXPLAINING YOUR RIGHT TO WITHDRAW YOUR ACCEPTANCE PURSUANT TO SECTION 207 (M) OF THE PENNSYLVANIA SECURITIES ACT OF 1972 (70 P.S. § 1-207(M)), YOU MAY ELECT, WITHIN TWO (2) BUSINESS DAYS AFTER THE FIRST TIME YOU HAVE RECEIVED THIS NOTICE AND A PROSPECTUS TO WITHDRAW FROM YOUR PURCHASE AGREEMENT AND RECEIVE A FULL REFUND OF ALL MONIES PAID BY YOU. YOUR WITHDRAWAL WILL BE WITHOUT ANY FURTHER LIABILITY TO ANY PERSON. TO ACCOMPLISH THIS WITHDRAWAL, YOU NEED ONLY SEND A LETTER OR EMAIL TO THE ISSUER (OR UNDERWRITER IF ONE IS LISTED ON THE FRONT PAGE OF THE PROSPECTUS) INDICATING YOUR INTENTION TO WITHDRAW. SUCH LETTER OR EMAIL SHOULD BE SENT AND POSTMARKED PRIOR TO THE END OF THE AFOREMENTIONED SECOND BUSINESS DAY. IF YOU ARE SENDING A LETTER, IT IS PRUDENT TO SEND IT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, TO ENSURE THAT IT IS RECEIVED AND ALSO EVIDENCE THE TIME WHEN IT WAS MAILED. SHOULD YOU MAKE THIS REQUEST ORALLY, YOU SHOULD ASK WRITTEN CONFIRMATION THAT YOUR REQUEST HAS BEEN RECEIVED.

FOR SOUTH CAROLINA RESIDENTS

THESE SECURITIES ARE OFFERED PURSUANT TO A CLAIM OF EXEMPTION UNDER THE SOUTH CAROLINA UNIFORM ACT. A REGISTRATION STATEMENT RELATING TO THESE SECURITIES HAS NOT BEEN FILED WITH THE SOUTH CAROLINA SECURITIES COMMISSIONER. THE COMMISSIONER DOES NOT RECOMMEND OR ENDORSE THE PURCHASE OF ANY SECURITIES, NOR DOES IT PASS UPON THE ACCURACY OR COMPLETENESS OF THIS MEMORANDUM. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

FOR TEXAS RESIDENTS

THE SECURITIES OFFERED HEREUNDER HAVE NOT BEEN REGISTERED UNDER APPLICABLE TEXAS SECURITIES LAWS AND, THEREFORE, ANY PURCHASER THEREOF MUST BEAR THE ECONOMIC RISK OF THE INVESTMENT FOR AN INDEFINITE PERIOD OF TIME BECAUSE THE

SECURITIES CANNOT BE RESOLD UNLESS THEY ARE SUBSEQUENTLY REGISTERED UNDER SUCH SECURITIES LAWS OR AN EXEMPTION FROM SUCH REGISTRATION IS AVAILABLE. FURTHER, PURSUANT TO §109.13 UNDER THE TEXAS SECURITIES ACT, THE COMPANY IS REQUIRED TO APPRISE PROSPECTIVE INVESTORS OF THE FOLLOWING: A LEGEND SHALL BE PLACED, UPON ISSUANCE, ON CERTIFICATES REPRESENTING SECURITIES PURCHASED HEREUNDER, THE TRANSFER AGENT FOR THE COMPANY SHALL BE ISSUED "STOP TRANSFER" INSTRUCTIONS WITH RESPECT TO THE SECURITIES PURCHASED HEREUNDER, AND ANY PURCHASER HEREUNDER SHALL BE REQUIRED TO SIGN A WRITTEN AGREEMENT THAT HE/SHE WILL NOT SELL THE SUBJECT SECURITIES WITHOUT REGISTRATION UNDER APPLICABLE SECURITIES LAWS, OR EXEMPTIONS THEREFROM.

FOR UTAH RESIDENTS

THE SECURITIES OFFERED HEREBY ARE BEING SOLD PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER SECTION 61-1-14-2N OF THE UTAH UNIFORM SECURITIES ACT AS AMENDED, AND MAY NOT BE SOLD, TRANSFERRED, PLEDGED, OR HYPOTHECATED EXCEPT IN A TRANSACTION WHICH IS EXEMPT UNDER THE ACT OF 1933 OR IN A TRANSACTION WHICH IS OTHERWISE IN COMPLIANCE WITH THE ACT OF 1933 AND FOR WHICH AN OPINION OF COUNSEL SATISFACTORY TO THE ISSUER IS PROVIDED STATING THAT SUCH REGISTRATION IS NOT REQUIRED.

FOR WASHINGTON RESIDENTS

THE ADMINISTRATOR OF SECURITIES HAS NOT REVIEWED THE OFFERING OR THIS MEMORANDUM AND THE SECURITIES OFFERED HEREUNDER HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF WASHINGTON. THESE SECURITIES ARE SUBJECT TO RESTRICTIONS ON TRANSFERABILITY AND SALE AND CANNOT BE RESOLD UNLESS THEY ARE REGISTERED UNDER THE SECURITIES ACT OF WASHINGTON, RCW CHAPTER 21.20, OR UNLESS AN EXEMPTION FROM REGISTRATION IS MADE AVAILABLE.

FOR RESIDENTS OF ALL STATES

THE PRESENCE OF A LEGEND FOR ANY GIVEN STATE REFLECTS ONLY THAT A LEGEND MAY BE REQUIRED BY THE STATE AND SHOULD NOT BE CONSTRUED TO MEAN AN OFFER OR SALES MAY BE MADE IN ANY PARTICULAR STATE. THIS MEMORANDUM MAY BE SUPPLEMENTED BY ADDITIONAL STATE LEGENDS. IF YOU ARE UNCERTAIN AS TO WHETHER OR NOT OFFERS OR SALES MAY BE LAWFULLY MADE IN ANY GIVEN STATE, YOU ARE ADVISED TO CONTACT COMPANY OFFICERS FOR A CURRENT LIST OF STATES IN WHICH OFFERS OR SALES MAY BE LAWFULLY MADE.

FOR NON-UNITED STATES RESIDENTS ONLY

IT IS THE RESPONSIBILITY OF ANY INVESTOR WISHING TO PURCHASE THE SHARES TO SATISFY THEMSELVES AS TO FULL OBSERVANCE OF THE LAWS OF ANY RELEVANT TERRITORY OUTSIDE THE UNITED STATES IN CONNECTION WITH ANY SUCH PURCHASE,

INCLUDING OBTAINING ANY REQUIRED GOVERNMENTAL OR OTHER CONSENTS OR OBSERVING ANY OTHER APPLICABLE FORMALITIES.

TERMINATION OF OFFERING:

The **date of this Offering Memorandum is September 1, 2023, and** can be withdrawn at any time before closing and is specifically made subject to the conditions described in this Offering Memorandum. In connection with the offer and sale of the shares, our Company reserves any and all rights, for such reasons as it, in good faith, may find reasonable to reject any subscription in whole or in part, or to allot to any prospective Offeree less than the full shares subscribed for by such Offeree.

The right to subscribe for the shares offered hereby **will expire at 5:00 p.m., Eastern Standard Time, on September 1, 2024,** unless extended by the Company's Board of Directors until December 31, 2024, or when the maximum offering has been achieved, or at an earlier time at our Company's sole discretion.

INVESTOR QUALIFICATIONS

Investors must satisfy certain qualifications or suitability standards in order to be allowed to purchase shares offered hereby. These standards are imposed because the purchase of shares involves certain risk factors including potential adverse tax consequences, lack of liquidity of the investment, and possible loss of the investment. In addition, the Offering of shares hereby is made in reliance upon offering exemptions from federal and state securities requirements which exemptions may prescribe certain standards for investors, except where it may be registered or otherwise qualify.

1. An Investor will NOT be allowed to purchase shares unless the investor is "accredited" as defined in Rule 501 of Regulation D under the 1933 Act and as set forth in the separate Acknowledgment of Receipt of Memorandum and Conditions of Offering, which is incorporated herein by this reference.
2. Our Company establishes it has reasonable grounds to believe, and after making reasonable inquiry and certification, believes, that the investor satisfies the requirements to be considered an "accredited investor."
3. The Investor's intention is to acquire the Shares for investment purposes only, and the investor does not anticipate that he or she will be required to sell his/her Shares in the foreseeable future and is able to bear the economic risk of an investment in our Company, including a complete loss of the investment.

Our Company requires that each Investor complete and execute the Subscription Agreement, and Investor Representation of Suitability and the Acknowledgment of Receipt of Memorandum and Conditions of the Offering and Designation of Purchaser Representative, if applicable, in order to ensure that each Investor satisfies the above-described suitability standards.

Bad Actor Prohibition – Restrictions Imposed by Regulation D, Rule 506 (d)

Regulation D, Rule 506(d) was adopted by the SEC under the JOBS Act on September 23, 2013. Rule 506(d) pertains to Investors who acquire more than twenty percent (20%) of the voting (equity) interests in companies seeking an exemption from securities registration under Rule 506. Such Investors are deemed “covered persons”. If such Investors have been subject to certain “disqualifying events” (as defined by the SEC), they must either: a) disclose such events to other Investors (if the disqualifying event occurred before September 23, 2013); or b) own less than twenty percent (20%) of the voting (equity) Interests in the Company (if the disqualifying event occurred after September 23, 2013), and c) they may not participate in management or fundraising for the Company. Disqualifying events are broadly defined to include such things as criminal convictions, citations, cease and desist or other final orders issued by a court, state or federal regulatory agency related to financial matters, Investors, securities violations, fraud, or misrepresentation.

Investors or other covered persons who do not wish to be subject to this requirement should: a) acquire less than twenty percent (20%) of the voting Interests in the Company (or ensure that the Interests they acquire are non-voting), and b) abstain from participating in management or fundraising for the Company. Covered persons have a continuing obligation to disclose disqualifying events both: a) at the time they are admitted to the Company, and b) when such disqualifying event occurs (if later), for so long as they are participating in the Company. Failure to do so may cause the Company to lose its Rule 506 securities exemption. A shareholder who becomes subject to this provision and fails to report it to the Company may be responsible for any damage the Company may suffer, as a result.

THE SUITABILITY STANDARDS DESCRIBED ABOVE REPRESENT MINIMUM SUITABILITY REQUIREMENTS FOR PROSPECTIVE INVESTORS AND THE SATISFACTION OF SUCH STANDARDS DOES NOT NECESSARILY MEAN THAT THE SHARES ARE SUITABLE INVESTMENT FOR SUCH INVESTORS.

PROSPECTIVE INVESTORS WILL BE REQUIRED TO FURNISH CERTAIN WRITTEN REPRESENTATIONS, DOCUMENTATION, AND/OR DISCLOSURE STATEMENTS TO OUR COMPANY ON A CONFIDENTIAL BASIS, AND MAY BE REQUESTED TO OBTAIN THE SERVICES OF AN "INVESTOR ADVISOR" OR OTHER PROFESSIONAL TO ASSIST THEM IN EVALUATING THE MERITS AND RISKS OF AN INVESTMENT IN OUR COMPANY.

OFFERING SUMMARY

You should read the following summary together with the more detailed information regarding us including the discussion and analysis of our financial condition and results of operation along with the audited financial statements and notes appearing elsewhere in this Memorandum or on the FFLO's filings with the SEC (available here: <https://www.otcmartets.com/stock/FFLO/disclosure>). An investment in the Shares involves a high degree of risk and you should carefully consider the information set forth under the heading “Risk Factors” commencing on page 27 of this Memorandum before making such an investment. This Memorandum includes, or incorporates by reference, forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended and Section 21E of the Securities Exchange Act of 1934, as amended, that are

intended to be covered by the safe harbors created thereby. These forward- looking statements include, but are not limited to, statements regarding our future plans, strategies and business development. Without limiting the foregoing, the words “believes,” “anticipates,” “plans,” “expects,” “may,” “will,” “intends,” “estimates,” and similar expressions are intended to identify forward-looking statements. These forward-looking statements involve risks and uncertainties, and our actual results could differ materially from those set forth under “Risk Factors” and elsewhere in this Memorandum. Prospective investors are cautioned not to rely upon any forward-looking statements, which may be contained in this Memorandum, the exhibits attached hereto, or in any supplemental material made available or inspected. See “Special Note on Forward Looking Statements.”

Factors that could cause or contribute to such differences include, but are not limited to, those discussed under “Risk Factors” beginning on page 27, as well as those discussed elsewhere in this Memorandum and the documents referenced herein. Although we believe that the assumptions underlying the forward-looking statements herein are reasonable, any of our assumptions could prove inaccurate and, therefore, there can be no assurance that the results contemplated in such forward-looking statements will be realized. In addition, as disclosed under “Risk Factors” our business and operations are subject to substantial risks including, but are not limited to, risks associated with the investment in any business opportunity; risks associated with the condition of the Scrap Metal Processing industry globally; risks associated with operations on terms and conditions acceptable to our Company; changes in the local and national economies; and other risks inherent in and associated with doing business globally.

Our Company

Free Flow, Inc. (the "Company") was incorporated on October 28, 2011, under the laws of the State of Delaware to enter the green energy industry. It began with the idea of developing a swimming pool solar pump system. The solar energy business became very volatile due to the constant decline in prices of solar panels. The Company could not conclude any business in the solar energy sector. In February 2016, the Company formed a subsidiary named JK Sales, Corp. (the name subsequently changed to “Accurate Auto Sales, Inc.”) and began the business of selling used auto parts.

In January 2022, the Company, due to inadequate operating capital for inventory, decided to sell the recycling facility and concentrate on the trading of scrap metal. The facility, along with licenses, was listed with a realty broker for sale. In February 2023, a contract was signed to sell the property for a sum of \$2,100,000. At the request of the Buyer, the closing was postponed several times and was set for closing on July 10, 2023, when the Buyer defaulted and Free Flow, Inc. decided to restart the business afresh with a new management and a new business model. The Company’s current business model is:

To launch a marketplace for online business to auction automobiles and connect sellers of used and salvage automobiles to the buyers. The most revolutionary and unique feature of the business model is that this platform, named “Free Flow Auto Auction” (a division of the Company), will guarantee the disposal of the vehicles at a fair market price. “All At One Location” is the slogan of the Company. Free Flow has three other subsidiaries connected with the Free Flow Auto Auction, Inc. These are:

City Autos, Corp. – a used auto dealership
Accurate Auto Parts, Inc. – a salvage yard for used auto parts, and
Motors & Metals, Inc. – a scrap metal processor

In January 2023, City Autos, Corp. received its license to operate as an independent used auto and truck dealer. Before putting their vehicle for auction sale, the sellers will have the option to sell through City Autos. If the vehicle is not sold, it will then be displayed at the auction site. In the event there is no Buyer at the bid reserve price, the Seller will have the option to sell to Accurate Auto Parts, Inc. or to Motors & Metals, Inc. for final disposition, thereby saving the hassle and cost of additional transportation to take back the unsold vehicle.

Likewise, overseas buyers who, in large number of cases, desire to have the automobile partially dismantled, could receive desired custom services from Accurate Auto Parts to facilitate shipment.

Accurate Auto Parts, Inc., located at a 19-plus-acre facility that it owns in King George, VA, will continue to buy “end-of-life” and wrecked automobiles from insurance auctions and disassemble them to parts. After the disassembly, these parts are labelled and stored at its warehouse, and the inventory is uploaded and sold through a very sophisticated internet network. The primary customers are auto body and mechanic shops.

Motors & Metals, Inc. began its efforts to set up a scrap metal processing plant within the 19-plus acre facility. Licensing and zoning were obtained and revalidated respectively. Negotiations with machinery manufacturers in the United States and overseas were initiated. Finally, a draft agreement with Chinese manufacturers was concluded. An expression of interest in lease financing, which needs to be revalidated once the funds are available, was received from a reliable equipment leasing company in New York. The licenses are in good standing. Motors & Metals, Inc. has transacted a small amount of business in scrap metal during the year 2022 and is now awaiting financing to expand its operations.

During 2016, the Company purchased the rights and formulas to HYGIENiQ™, a disinfecting aerosol coating product. We currently have an on-hand inventory of approximately 3,000 aerosol cans, we own the formulations, and we have adequate production arrangements. We have a third-party contract manufacturer to formulate and fill the cans for us on an as-needed basis.

We plan to purchase and install an 8085-metal shredding machine in order to increase our shredding capacity at the 19-plus-acre facility and to be able to export more shredded metals. Along with the ability to shred more metal from cars, we will also increase our ability to retrieve car parts and other metals that can be resold to secondary purchasers.

We hope to raise up to \$19,500,000 through this Offering. We intend to use the proceeds from this Offering, together with additional financing being sourced, for purchase of plant and machinery, to build the facility, for inventory, and to employ production and management staff to operate our manufacturing facility.

The corporate office of Free Flow, Inc. and its subsidiaries are located at 6269 Caledon Road, King George, VA 22485, and the telephone number is (540) 775-5300.

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The Offering

	No Minimum shares
Securities being offered	15,000,000 shares of Series D Preferred stock, par value \$0.0001 per share.
Price per share	\$1.30
Total Common Shares Authorized	100,000,000
Total Common Shares Outstanding Prior to this offering	25,876,900
Total Preferred Shares Authorized	20,000,000
Total Preferred Shares Outstanding	
Series A Preferred Shares Outstanding	10,000
Series B Preferred Shares Outstanding	330,000
Series C Preferred Shares Outstanding	470,935
Series D Preferred Shares being Offered	15,000,000
Series E Preferred Shares Authorized	3,990,000
Total Common Shares Outstanding Post offering:	25,876,900
Total Series D Preferred Shares Outstanding Post offering:	15,000,000 (assuming 100% of the shares are sold)
Percentage of Series D Preferred Shares Owned by Offerees Post Offering	100%
Use of Proceeds	The net proceeds from the offering will be used for the operations of the Company and its Subsidiary. See "Use of the Proceeds" on page 33 of this Offering Memorandum. The Shares offered hereby involve a high degree of risk. See "Risk Factors" on page 27 of this Offering Memorandum.
Market	Our common stock is listed for quotation on the OTCQB under the symbol "FFLO."

Financial Information: See attached Historical Financial Statements and other supporting documents as follows:

- Exhibit "A" – Annual Audited Report for the period ended December 31, 2022
- Exhibit "B" – Balance Sheet based on Management's opinion of Fair Market Value.
- Exhibit "C" – Proposed layout design for Scrap Metal Processing
- Exhibit "D" – Opinion regarding accuracy of Project P&L by industry expert.
- Exhibit "E" – Credentials of industry expert

Exhibit "F" – Copy of Letter of Intent
Exhibit "G" – Copy of Certificate of Designation of Class "D" Shares.
Exhibit "H" – and Copy of 10-Q for period ended June 30, 2023.
Exhibit "I" & "J" Accredited Investor Qualification and Subscription Agreement – also available online.

Particulars of the Investment:

Funds shall be due to the Company by wire transfer or good funds check with the delivery of the signed Subscription Agreement and Questionnaire. There is currently a limited market for the common shares of the Company and there is no guarantee that any market will exist in the foreseeable future. There is no market for the preferred shares of the company. The Company agrees to deliver to such investors restricted preferred shares under Regulation D of the Securities Act of 1933 following acceptance of the investor's Subscription Agreement by the Company. **No investment will be accepted unless the investor represents in writing that the investor is purchasing the shares being offered solely for investment purposes and not with a view or intention to resell the shares purchased and it is confirmed that the investor is accredited.** Any investor who purchases the shares under this Offering and then rapidly resells the shares may be considered an underwriter of those shares and would be subject to appropriate penalties unless that resale is pursuant to a registration statement.

Preferred Stock Series "D" Conversion – timetable and formula:

The Preferred Series "D" shares will be eligible for conversion into common shares of the Company as explained in the Certificate of Designation attached hereto as Exhibit "G".

Free Flow, Inc. shall deliver any and all shares of Preferred Series D shares required to be delivered by this Private Placement Memorandum with restriction under rule 144 of the Securities Act of 1933 as amended.

The investor will notify Free Flow, Inc. in writing no less than 90 days prior to the desired issuance date (the "Issuance Date"), his or her notice to convert such preferred shares to common shares on the 90th day from the notice date. The number of shares will be the dollar amount invested divided by the conversion price. Such conversion price will be as per procedure defined in the Certificate of Designation Class "D" shares of the average price of the preceding 90 trading days from the conversion date. The average price will be Volume Weighted Average Price (VWAP) as reported by Bloomberg.

Definitions: For purposes hereof, the following terms shall have the following meanings:

1. "Bloomberg" means Bloomberg Financial Markets.
2. "Business Day" means any day except Saturday, Sunday and any day that shall be a federal legal holiday in the United States or a day on which banking institutions are authorized or required by law or other government action to close.

3. "Common Stock" means (i) Free Flow's common stock, par value \$0.0001 per share, and (ii) any capital stock into which such Common Stock shall have been changed or any capital stock resulting from a reclassification of such Common Stock.
4. "Primary Market" means any of the (a) NYSE Amex (b) the New York Stock Exchange, (c) the Nasdaq Stock Market, (d) the Nasdaq Capital Market, (e) Pink OTC Markets, Inc. (including any of the OTCQX, OTCQB, and the Pink Sheets) or (f) any successor to any of the foregoing markets or exchanges.
5. "VWAP" means for any security as of any date or range of dates, the dollar volume-weighted average price for such security on the Primary Market as reported by Bloomberg through its "Historical Prices – Px Table with Average Daily Volume" functions, or, if no dollar volume-weighted average price is reported for such security by Bloomberg, the dollar volume-weighted average price for such security on the Primary Market as reported by a third party to be agreed to by Investor and Free Flow, Inc. and paid for solely by Free Flow, Inc. or in the absence of a third party, as determined by Investor.
6. "Trading Day" means a day on which the shares of Common Stock are quoted on such Primary Market on which the shares of Common Stock are then quoted or listed; provided, that in the event that the shares of Common Stock are not listed or quoted, then Trading Day shall mean a Business Day.

GENERAL DESCRIPTION OF ISSUER

Organization and Operation

Free Flow, Inc. ("FFLO" or "Free Flow" or "Company" or "we") was incorporated on October 28, 2011, in the State of Delaware. Currently, our Company has ongoing operations related to online auto auctions managed by Free Flow Auto Auction, Inc. on behalf of City Autos, Corp., which is a used auto dealership. The Company also has an ongoing operation related to end-of-life and salvage automobiles and selling used auto parts through one of our subsidiaries, Accurate Auto Parts, Inc., which operates from the company-owned, approximately 19-plus-acre facility in King George, Virginia.

The Company's authorized capital consists of 100,000,000 common shares with a par value of \$0.0001 per share authorized, of which 25,876,900 shares are currently issued and outstanding, and 20,000,000 preferred shares authorized, with a par value of \$ 0.0001 per share, of which a total of 810,935 are currently issued and outstanding. Of the 20,000,000 authorized preferred shares, the Company has designated 10,000 shares as "Preferred Shares - Series A", 500,000 shares as "Preferred Shares - Series B", 500,000 shares as "Preferred Shares – Series C", 15,000,000 shares as "Preferred Shares – Series D", and 3,990,000 shares as "Preferred Shares – Series E". (For the breakdown of issued and outstanding preferred shares of each class as of September 1, 2023, please see charts on page 18 and page 22 of this Offering)

We have multiple subsidiaries/divisions within the Company contributing to our overall operations: Free Flow Auto Auction; City Autos, Corp.; Accurate Auto Parts, Inc.; Motors & Metals, Inc., Accurate Investments, Inc., and HYGIENiQ™, a disinfecting aerosol coating product. The state government of Virginia recently mandated that auto recycling operators (used auto parts business operators) should not concurrently be in the scrap metal processing business.

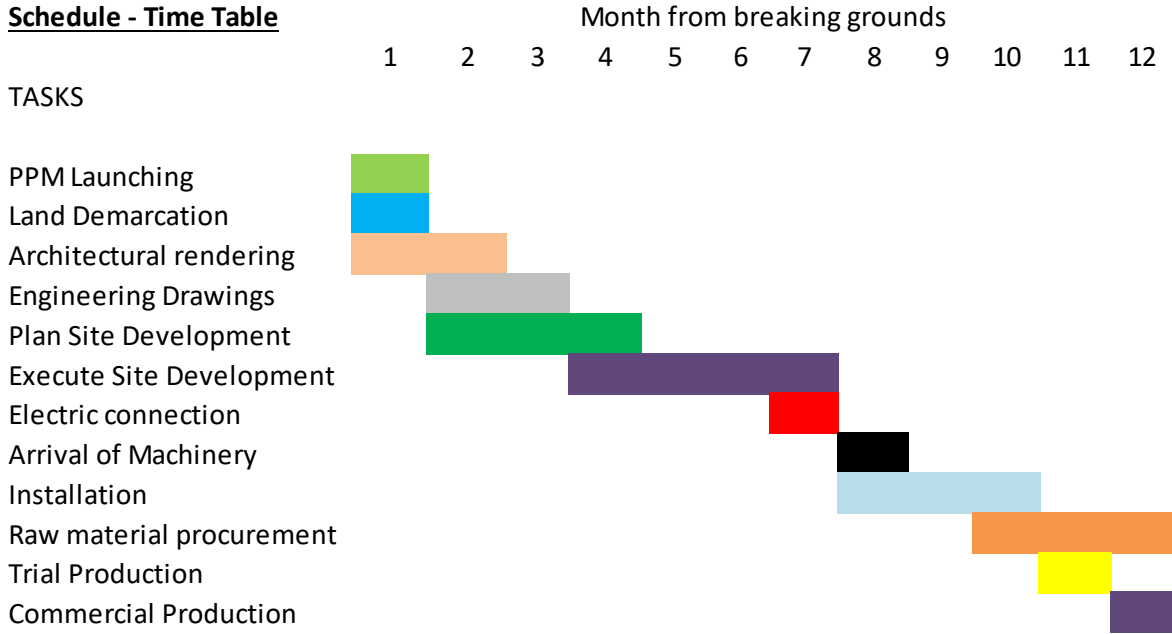
Therefore, Motors & Metals, Inc. was founded to meet this specific need.

Accurate Investments, Inc. was incorporated to hold Free Flow’s real estate investments, which have not yet been determined. The necessity to incorporate this entity arose when FFLO was in the process of acquiring a real estate portfolio, a deal that was ultimately not consummated. Accurate Investments, Inc. is in good standing with its state of incorporation.

We hope to raise \$19,500,000 through this Offering, or through a combination of loans and this Offering. We intend to use the proceeds from this Offering, together with additional financing being sourced, for purchase of plant and machinery, inventory, and to employ production and management staff to operate the scrap metal processing more efficiently. Funds over and above the budgeted amount will enable Motors & Metals, Inc. to reduce its borrowing for plant and machinery, and funds over and above the required sum will be set aside to acquire other used auto parts businesses, thus increasing revenues and profits.

The corporate offices of Free Flow, Inc. and its subsidiaries are located at 6269 Caledon Road, King George, VA 22485, and the telephone number is (540) 775-5300, Extension 3.

Schedule - Time Table



Proposed Milestones to Implement Business Operations

The following growth strategy and milestones are based on estimates made by management. The cost of the Motors & Metals project has been estimated at approximately Seven Million Dollars (\$7,000,000). The breakup of this amount in hard assets being \$5.7 million while the soft costs (preparation of the grounds and retrofitting needed to install the shredder) are estimated at \$1.3 million. Thus, management must source funding between \$1.3 and \$1.5 million to meet the soft costs. The hard costs of \$5.7 million is expected to be financed from equity that is intended to be

raised through this Offering or through a lease financing. This amount equates to 81% of the total asset value without taking into account the enterprise value.

The Company may also explore the possibility of getting bridge financing from commercial or investment banking sources, if necessary.

The efforts to execute either of the funding models are projected to close by the fall of 2024. If adequate subscription money is received as a result of this Private Placement Offering, the company will also reduce its borrowing cost.

Note: The Company's planned milestones are based on quarters following the offering. We currently consider the foregoing project our priority and intend to use the proceeds from this offering for such purposes. Any line-item amounts not expended completely, as detailed in the Use of Proceeds, shall be held in reserve as capital and shall be used for acquisitions of used auto parts businesses.

THE COMPANY AND ITS STRUCTURE

Capital:

Authorized:	100,000,000 Common Shares Authorized
	20,000,000 Preferred Shares Authorized
Issued & Outstanding:	25,876,900 Common Shares
As of September 1, 2023	10,000 Series A Preferred Shares Outstanding
	330,000 Series B Preferred Shares Outstanding
	470,935 Series C Preferred Shares Outstanding
	0 Series D Preferred Shares Outstanding
	0 Series E Preferred Shares Outstanding

OUR COMPANY BUSINESS SUMMARY

HISTORY OF FREE FLOW, INC.

Free Flow, Inc. was incorporated on October 28, 2011, under the laws of the State of Delaware. The Company began with the idea of developing a swimming pool solar pump system. Having received firm enquiries from overseas farmers, in 2015, Free Flow focused on the sale of solar panels, water pumps, and motors to the agriculture sector, providing alternate means of electricity to operate pumps for water wells in India and Pakistan. The Company remained in the development stage since its inception and in 2016, began realizing revenues from its operations. The Company's fiscal year end is December 31.

The Company's authorized capital consists of 100,000,000 common shares, with a par value of \$0.0001 per share, of which 25,876,900 shares are currently issued and outstanding, and 20,000,000 preferred shares with a par value of \$ 0.0001 per share. Of the 20,000,000 authorized preferred shares, the Company has designated 10,000 shares as "Preferred Shares - Series A";

500,000 shares as "Preferred Shares - Series B"; 500,000 shares as "Preferred Shares – Series C"; 15,000,000 shares as "Preferred Shares – Series D"; and 3,990,000 shares as "Preferred Shares – Series E".

As of September 1, 2023, all 10,000 shares of the "Preferred Shares - Series A" are issued and outstanding. Each share of "Preferred Shares - Series A" carries voting rights equal to ten thousand (10,000) votes. In other words, the 10,000 "Preferred Shares - Series A" collectively have voting rights equal to one hundred million (100,000,000) common shares of the Company.

A total of 330,000 shares of the 500,000 authorized "Preferred Shares - Series B" are issued and outstanding as of September 1, 2023. The "Preferred Shares - Series B" are redeemable with 365 days' notice, carry the same voting and dividend rights as common shares.

Of the 500,000 shares of "Preferred Shares - Series C" authorized, 470,935 shares are issued and outstanding, as of September 1, 2023.

As of September 1, 2023, 15,000,000 shares of "Preferred Shares - Series D" are authorized with zero (0) shares issued and outstanding. The "Preferred Shares - Series D" are convertible based on the following table and carry the same voting and dividend rights as common shares.

If conversion requested as per table shown below, the holder will be entitled to receive such number of shares which will be equal to amount subscribed divided by the market price. "Market Price" is defined and shall be determined as per the formula described under Preferred Stock Series "D" Conversion – timetable below.

If conversion requested:

After	but	before	Discount to Market Price
6 months		12 months	10%
12		18	15
18		24	30
24		30	40
30		-	60

The "Preferred Shares – Series E" are convertible upon the approval of a majority of shareholders and carry the same voting rights with special provision of a structured dividend right, on a case-to-case basis.

Currently, our Company has an ongoing operation, marketing and selling HYGIENiQ™, a disinfecting aerosol coating, as well as selling used auto parts through its subsidiary, Accurate Auto Sales, Inc.

In January 2017, Free Flow, Inc. incorporated a subsidiary under the name "City Autos, Corp.", which remained inactive until December 31, 2022. City Autos is operating as a used car dealership with its business plan to specialize as a "Lease-Rent To Own".

Free Flow, Inc.'s subsidiary, Motor & Metals, Inc., is in the process of expanding its operations as steel metal processing entity.

OUR COMPANY OVERVIEW

We have an operating history which dates back to approximately 2016, as can be seen on our reports filed with the United States Securities and Exchange Commission (SEC), and no representation is made, nor is there any assurance, that our Company will be able to successfully raise the necessary capital and expand its operations as proposed. The build-up of additional inventory for scrap metal (shredded steel) and the expansion of our business is dependent upon sufficient funds being realized by our Company from this Offering, or receipt of a combination of loans and this Offering, of which there can be no assurance. Our management has sufficient experience in the auto parts business but limited experience in the scrap metal processing business.

Our Company intends to attempt to raise up to \$19,500,000 through this Offering or through a combination of Shariah-compliant loans and this Offering, to augment its financial needs as explained in the Exhibits. With the proceeds from this Offering, we intend to hire additional staff and build our production, marketing, and sales infrastructure. We are also looking at expanding our product lines and expect that, with such expansion, the Company will offer the most favorable return on investment.

BUSINESS OF OUR COMPANY

Our Company currently is focusing on five industries.

1. Free Flow Auto Auction, Inc. - Online auto auction in collaboration with SaaS provider

A management service company managing the auto auction platform on behalf of City Autos; Accurate Auto Parts, a used auto parts; and Motors & Metals, Inc., a processor of scrap metal.

2. Accurate Auto Parts, Inc. - Used automobile parts

The Company owns a 19-plus acre facility in Virginia where we recover and sort auto parts from end-of-life and wrecked automobiles. The parts in the highest demand are stored in a warehouse while the remaining parts are left in the automobiles and are pulled out when sold.

3. HYGIENiQ™ - Disinfecting aerosol coating product

The third line of business is HYGIENiQ™, a disinfecting aerosol coating product. We currently have an on-hand inventory of approximately 3,000 aerosol cans, we own the formulations, and we have adequate production arrangements. We have a third-party contract manufacturer to formulate and fill the cans for us on an as-needed basis.

4. Motors & Metals, Inc. - Scrap metal processing

As mentioned above, the Company has firm purchase orders from offshore purchasers to ship up to 3,000 to 5,000 metric tons per month of shredded steel that we intend to process at our property in Virginia at the Company's 19-plus acre facility. Annual sales are projected to be approximately \$10 million.

5. Auto Leasing - Lease-Rent to own

City Autos, Corp., a wholly owned subsidiary, is in its initial stage of setting up an auto leasing program and is operating from the same premises owned by its sister company. The auto dealership is in full operation with a qualified dealer operator.

DESCRIPTION OF BUSINESSES

Free Flow Auto Auction - A management services organization overseeing the auction and related activities for an online auto auction platform. To build and cultivate relationships with dealers and commercial partners and to provide all auxiliary services including bookkeeping and accounting services to all sister companies.

Accurate Auto Parts, Inc. - a wholly owned subsidiary incorporated in 2016 and specializes in purchasing and dismantling automobiles. Accurate Auto Parts purchases end-of-life and wrecked automobiles from auctions and other sources.

After the disassembly, these parts are labeled and stored at the Accurate Auto Parts warehouse. The inventory is uploaded into a Yard Management System and sold through this sophisticated network. The primary customers are auto body and mechanic shops. The inventory of parts is also uploaded on eBay, and the company also receives sales through eBay. The Company has also appointed distributors to enhance its sales.

HYGIENiQ™ - a revolutionary green and invisible photo catalyst surface coating technology based on the most advanced Nanoscience. It is neither medicine nor any health chemical or liquid disinfectant; however, it can clean indoor transportation environments of bacteria and viruses. It's long lasting (one year) and can be applied on walls, ceiling, floor, carpets, curtains, car interior, toilet seats, etc. and a wide variety of other surfaces to form an invisible film. The film works all day and night to decompose micro-organic matters, like bacteria, fungus, viruses, mold, allergen, dust mites, formaldehyde, benzene, xylene, ammonia, VOC's, tough odors, and also purifies the air from all volatile organic compounds.

A portion of the proceeds from this Offering may support the financial plan to hire salespersons to market and sell HYGIENiQ™ to car washes and other commercial users.

Motors & Metals, Inc. - Our wholly owned subsidiary Motors & Metals, Inc. is modernizing its scrap metal processing and plans to set up a plant to process scrap metal primarily from cars to produce 3,000 metric tons of shredded steel per month, which is our current maximum production amount. Our company has received a LOI for a purchase order for 180,000 metric tons to be shipped in five

years. If this order is completed, our entire shredded steel production for the next five years will be purchased by one customer/distributor. The sales price is so structured that should there be an increase in the price of the raw material, the price of the finished product will be adjusted accordingly. With the terms of the contract allowing for variable price increases, the net value added is expected to remain constant as planned.

In the event the Company is able to develop additional sales, it will have the opportunity to increase its production capacity, thereby having the ability to make additional profits. The machinery being considered for processing scrap metal is expected to have a production capacity of 5,000 metric tons per month.

Auto Leasing - City Autos plans to start with a fleet of 50 automobiles in the price range of \$7,000 to \$8,000 that would be leased for two to three years to customers who have stable jobs but, for one reason or the other, do not qualify for a conventional lease arrangement from major auto dealers. The program has been tailored in such a way that the lessee will be paying on a weekly basis and could eventually own the automobile for a fair market value at the end of the lease term. All back-office services are rendered by Free Flow Auto Auction, Inc.

Annual Report - (audited)

The most current annual report filed by the Company can be viewed on the Securities and Exchange Commission's website at: <https://www.sec.gov/FreeFlowFinancials>

INTERNATIONAL

The Company has appointed a marketing and sales agent in United Arab Emirates to develop business in the Middle East and Africa.

TECHNOLOGY PROTECTION POLICY AND DISCLAIMERS

The Company does not presently maintain any patents; however, HYGIENiQ has protected trademarks and trade names.

GOVERNMENT REGULATION

The Company is subject to state and federal Environmental Protection Agency regulation and is in good standing. The other regulations that relate to the Company are federal securities laws regulating the issue of the shares offered in this Offering. We may also be subject to state securities regulation in states in which our shares are offered or sold by the Company.

INSURANCE

The Company does not carry director and officer liability insurance. The Company plans to obtain surety bonds covering its officers and directors as required by Section 17(g) of the 1940 Act before holding any physical securities or other investment in any portfolio companies. The Company does carry workmen's compensation and liability insurance.

LEGAL PROCEEDINGS

The Company is not presently named as a defendant in any case and is not aware of any pending or threatened litigation.

RISK FACTORS

The following risks affect our business and our company:

GENERAL RISK FACTORS

Our business and future operations may be adversely affected by epidemics and pandemics, such as in the recent past with COVID-19 outbreak.

The Company could be subjected to any and all risks associated with such business due to factors beyond the control of the company's management.

Investments in the Company by new shareholders will be diluted immediately.

The Company has authorized a total of 100,000,000 shares of common stock for issuance. As of the date of this Offering Memorandum, there are 25,876,900 common shares, and 810,935 preferred shares issued and outstanding. Any investment in the Company as a result of this offering will ultimately result in dilution because of the number of shares of common stock already outstanding. While the exact amount of any such dilution cannot be determined until the offering price and the total number of shares issued in the offering are determined, by way of example only, if 2,308,000 preferred shares are sold in this offering at \$1.30 per share, for a total of \$3,000,400 in gross proceeds, the net asset value of the common shares following the issuance of common shares would be substantially less than \$1.30 per share.

An investment in the Company will not be liquid.

We anticipate that most of the shares issued by the Company will be subject to restrictions on resale. Generally, unless the securities are subsequently registered under the 1933 Act, investors will not be able to sell these securities unless they meet all of the conditions of Rule 144 or another rule under the 1933 Act that permits limited sales under specified conditions. When restricted securities are sold to the public, the Company or an investor may be deemed an underwriter for the purpose of the Securities Act and may be subject to liability as such under the 1933 Act. Even if we meet all of the conditions of the 1933 Act, there may be no market for the securities that we hold.

RISKS OF THE COMPANY AT ITS PRESENT STAGE

CAUTIONARY AND FORWARD-LOOKING STATEMENTS

In addition to statements of historical fact, this Offering Memorandum contains forward-looking statements. The presentation of future aspects of Free Flow, Inc. or its subsidiaries found in these

statements is subject to a number of risks and uncertainties that could cause actual results to differ materially from those reflected in such statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis only as of the date hereof. Without limiting the generality of the foregoing, words such as "may," "will," "expect," "believe," "anticipate," "intend," or "could" or the negative variations thereof or comparable terminology are intended to identify forward-looking statements.

These forward-looking statements are subject to numerous assumptions, risks and uncertainties that may cause Free Flow, Inc. and/or its subsidiaries' actual results to be materially different from any future results expressed or implied by Free Flow, Inc. and/or its subsidiaries in those statements. Important facts that could prevent Free Flow, Inc. or its subsidiaries from achieving any stated goals include, but are not limited to, the following:

- potential fluctuation in quarterly results;
- failure of the company to earn revenues or profits;
- inadequate capital to continue or expand its business;
- inability to raise additional capital or financing to implement its business plans;
- rapid and significant changes in markets for products and services sold;
- litigation with or legal claims and allegations by outside parties; and
- insufficient revenues to cover operating costs.

There is no assurance that we will be profitable, and we may not be able to successfully or profitably continue our existing business. We may not be able to retain qualified executives and personnel and government regulation may hinder our business, additional dilution in outstanding stock ownership may be incurred due to the issuance of more shares, warrants, convertible promissory notes and stock options, or the exercise of warrants, convertible promissory notes and stock options.

We will be confronted by competition from entities having substantially greater resources and experience.

Other entities and individuals compete for market share in the same market as the market proposed to be entered into by the Company, many of whom have greater financial and management resources than the Company.

Distributions to shareholders may never equal the amount invested by the shareholders.

We cannot assure you that any distributions to shareholders will be made by the Company or that aggregate distributions, if any, will equal or exceed the shareholders' investment in the Company. The directors have absolute discretion in the timing of distributions to shareholders.

We indemnify officers and directors to the maximum extent permitted by Delaware law.

Our articles of incorporation provide for indemnification of directors, officers, employees and agents of the Company to the full extent permitted by Delaware law.

There are significant potential conflicts of interest, which could impact our investment returns

Our executive officer(s) and director(s) are permitted to be officers and directors of entities who operate in the same or related line of business as we do. Accordingly, they may have obligations to investors in other entities, the fulfillment of which might not be in the best interests of us or our stockholders.

Our common stock has a limited trading market but no significant liquidity, and we cannot assure you that any liquidity will develop.

As of the date of this Offering Memorandum, only a limited trading market has been established for our common stock.

The market price of our common stock may fluctuate significantly.

The market price and liquidity of the market for shares in our common stock may be significantly affected by numerous factors, which may adversely affect our ability to raise capital through future equity financing. These factors, many over which we have no control and that may not be directly related to us, include the following:

- significant volatility in the market price and trading volume of securities of companies in our sector, which are not necessarily related to the operating performance of these companies;
- changes in regulatory policies or tax guidelines;
- changes in earnings or variations in operating results;
- any shortfall in revenue or net income or any increase in losses from levels expected by investors or securities analysts;
- departure of key personnel;
- potential legal and regulatory matters;
- operating performance of companies comparable to us; and
- general economic trends and other external factors.

Sales of substantial amounts of our common stock in the public market may have an adverse effect on the market price of our common stock

If a market does develop for our shares of common stock, as to which we can make no assurances, subsequent sales of substantial amounts of our common stock or the availability of such shares for sale, could adversely affect the prevailing market price for our common stock. If this occurs and continues it could impair our ability to raise additional capital. Our board of directors also has authority, without action or vote of the shareholders, to issue all or part of the authorized but unissued shares. Any such issuance will dilute the percentage ownership of shareholders and may further dilute the book value of the common stock. These issuances may also serve to enhance existing management's ability to maintain control of the Company.

We have a limited operating history upon which to base your investment decision.

While we have started operations, we have limited operating history available to evaluate the likelihood of the success of our business. Our prospects should be considered in light of the risks, expenses and uncertainties that may be encountered by development stage companies.

Our business will be materially affected by competition.

We will face competition on a statewide and worldwide basis. We believe that our ability to compete successfully depends upon a number of factors, including: market presence; customer service and satisfaction; the capacity, reliability of our services; convenience; and the pricing policies of our competitors.

The Company's business may become subject to extensive regulation at the federal and state levels.

The operations of the Company are and will be affected by current and future legislation and by the policies established from time to time by various federal and state regulatory authorities. It is not possible to predict what changes, if any, will be made to existing federal and state legislation and regulations or the effect that such changes may have on the future business and earnings prospects of the Company.

You will suffer immediate and substantial dilution in the value of your investment, and it may be further diluted in the future.

The purchasers in this Offering will suffer an immediate dilution in the book and net asset value of their common stock due to the fact that there are already 25,876,900 common shares outstanding. To the extent that Shares are purchased in this offering, investors will suffer an immediate dilution in the book value per share attributed to the purchased shares as a result of the common shares already outstanding. The exact amount of this dilution cannot be calculated until the share price and number of shares subscribed for in this offering have been determined. We also may sell additional equity in our Company in the future that may further dilute the value of your investment.

Senior Management also may be granted the right, and other employees and consultants may have the right, under certain circumstances, to acquire additional shares of the Company's stock. In either of these cases, the value of your investment would be further diluted.

Your influence on matters requiring shareholder action will be limited.

Pursuant to the Company's Articles of Incorporation, the owners of preferred shares have the authority to issue shares of stock without any further vote or action by the stockholders. The issuance of stock under certain circumstances could have the effect of delaying or preventing a change in control of the Company.

We will have limited discretion in using the proceeds from this Offering

We will have limited discretion and specific uses of the proceeds, i.e., to expand the business and develop the property as described herein. You will not have an opportunity to modify the use of the

proceeds and will not be able to participate in such decisions. Please read “Risk Factor “on page 27.

PLAN OF OPERATIONS

Our budget for operations for scrap metal processing is as follows:

COST OF THE PROJECT

Motors & Metals, Inc.

Please see table - Use of Proceeds on page 33

USE OF PROCEEDS

Part of the proceeds will be first used to pay-off all non-Shariah-compliant loans, if any, which will be estimated to be around \$1,500,000 and would thus render the Company with zero interest bearing debt.

The remaining proceeds will be used for site development and operating costs and expenses. We may adjust the budget categories in the execution of its exploration attempts. None of the line items is to be considered fixed or unchangeable.

We anticipate using the funds raised by this Offering as depicted in the listed categories as set forth below. Our Management will have complete discretionary control over the actual utilization of said funds.

We may not adhere to the business plan being disclosed. If business circumstances change, management may decide to diversify the line of trade and business.

Although we reserve the right to reallocate the funds, we believe that the net proceeds from this Offering will be sufficient to fund its initial capital requirements. The foregoing assumes the Offering will be fully subscribed to, but there can be no assurance we will not require additional funds if unforeseen issues arise. The availability and terms of any future financing will depend on the market and other conditions. The amount of proceeds and uses are based upon the projections by Management, which may also change according to unforeseen future events and market changes. If we do not achieve the maximum offering, we will be at substantial risk of the completion of our deployment of marketing efforts.

SUMMARY OF PROJECTED PROFIT & LOSS

Free Flow Auto Auction, Inc.

The Company is targeting to sell a minimum of 200 cars per month that is expected to generate \$20,000 per month of net revenues as commission on sales, which would be \$240,000 per annum. The potential target is to sell 1,000 cars per month with a potential of over \$1,000,000 in net profit.

Metal & Motors, Inc.

Capacity utilized	50%	
Sales (In qty) (m.ton)	36,000	
Sales:		
Ferrous	\$ 9,144,000	85%
Non-ferrous	1,638,000	15%
Total Sales	10,782,000	100%
Cost of Sales	(7,378,269)	-68%
Gross Profit	3,403,731	32%
Operating Expenses	(1,180,672)	-11%
Net Profit - EBITDA	\$ 2,223,059	21%

Accurate Auto Parts, Inc.

	Year One	Year Two
Sales	\$720,000	\$1,500,000
Cost of Sales	201,600	420,000
Gross Profit on Sales	518,400	1,080,000
General & Administrative Expenses	376,060	413,834
Net Profit Before Taxes and Depreciation	\$142,340	\$666,166

HYGIENiQ™

Earnings Forecasts

All Figures in US\$

Performance Level:	Normal		Average		Standard	
\$	Year One	Year Two	Year One	Year Two	Year One	Year Two
Sales	972,282	2,058,950	972,282	2,058,950	972,282	2,058,950
Cost of Sales	326,402	691,205	367,203	777,605	408,003	864,006
Gross Profit	645,880	1,367,746	605,080	1,281,345	564,279	1,194,944
Operating Expenses	467,792	916,343	467,792	916,343	460,861	926,393
Net Profit before Taxes	178,088	451,402	137,288	365,002	103,418	268,551

City Autos, Corp.

Earnings Forecasts are being compiled, based on management's experience the Company is expected to earn a net profit of \$150,000 with a fleet of 50 cars that it plans to build in the next 12 months.

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USE OF PROCEEDS

The intended use of the proceeds from this offering is shown below:

	15,000,000 Shares Sold (100%)	11,500,000 Shares Sold (75%)	7,500,000 Shares Sold (50%)	2,000,000 Shares Sold (13.33%)
Gross Offering Proceeds	\$19,500,000	\$14,625,000	\$9,750,000	\$2,600,000
Loan through promotor or Lease Financing			200,000	6,350,500
<i>Approximate Offering Expenses (1)</i>				
<i>Provisional Commission - offering</i>	1,950,000	1,462,500	975,000	260,000
Pay-off non shariah loans, if any	1,500,000	1,500,000	1,500,000	1,500,000
Misc. Expenses	5,000	5,000	5,000	5,000
Legal and Accounting	30,000	30,000	30,000	30,000
Total Offering Expenses	3,455,000	2,967,500	2,480,000	1,765,000
Total Net Offering Proceeds	16,045,000	11,657,500	7,470,000	7,185,500
<i>Principal Uses of Net Proceeds (2)</i>				
8085 Shredding Machine and Parts	4,000,000	4,000,000	4,000,000	4,000,000
Stand by Spare Parts for the 8085 Shredding Machine	450,000	450,000	450,000	450,000
Office Supplies	2,000	2,000	2,000	2,000
Site Preparation with Contingency Allowance	600,000	600,000	600,000	600,000
Construction for Installation of 8085 Shredding Machine	350,000	350,000	350,000	350,000
Labor to Prepare Site and Install 8085 Shredding Machine	285,000	285,000	285,000	28,500
Insurance (Directors, Officers, Product, Auto, General Liability)	5,000	5,000	5,000	5,000
Renting of Construction Equipment for Installation and preparation of site for the 8085 Shredding Machine	65,000	65,000	65,000	65,000
Concrete Foundations for 8085 Shredding Machine	300,000	300,000	300,000	300,000
Vehicle (leasing, Fuel, Repairs)				
Employee Wages and Salary	300,000	300,000	300,000	300,000
Working Capital Loan to Metal & Motors	1,000,000	1,000,000	1,000,000	1,000,000
Total Principal Uses of Net Proceeds	7,357,000	7,357,000	7,357,000	7,100,500
Amount Unallocated	8,688,000	4,300,500	113,000	85,000

We may change any or all of the budget categories in the execution of its business model. None of the line items are to be considered fixed or unchangeable. We may need substantial additional capital to support its budget. We have recognized minimal revenues from our existing operational activities. We cannot give any assurances that we will be able to raise enough to fund the budget. Further, we may need to raise additional funds to support not only our expected budget, but our continued operations. We cannot make any assurances that we will be able to raise such funds or whether we would be able to raise such funds with terms that are favorable to us. We may seek to borrow monies from lenders at commercial rates, but such lenders will probably be at higher than bank rates, which higher rates could, depending on the amount borrowed, make the net operating income insufficient to cover the interest.

If we are unable to begin to generate enough revenue to cover our operational costs, we will need to seek additional sources of funds. Currently, we have no committed source for any funds as of date hereof. No representation is made that any funds will be available when needed. In the event funds cannot be raised if and when needed, we may not be able to carry out our business plan and could fail in business as a result of these uncertainties.

We may adjust the budget categories in the execution of its exploration attempts. None of the line items is to be considered fixed or unchangeable.

We anticipate using the funds raised by this Offering as depicted in the listed categories as set forth above. Our Management will have complete discretionary control over the actual utilization of said funds.

We may not adhere to the business plan being disclosed, if the business circumstances change, the management may decide to diversify the line of trade and business.

Although we reserve the right to reallocate the funds, we believe that the net proceeds from this Offering will be sufficient to fund its initial capital requirements. The foregoing describes the Offering as fully subscribed, at 75% of the total, at 50% of the total, and 25% of the total offering as raised, but there can be no assurance we will not require additional funds if unforeseen issues arise. The availability and terms of any future financing will depend on market and other conditions. The amount of proceeds and uses are based upon the projections by Management, which may also change according to unforeseen future events and market changes. If we do not achieve the maximum offering, we will be at substantial risk of completion of our deployment of marketing efforts.

MANAGEMENT AND CERTAIN SECURITY HOLDERS OF THE ISSUER.

The Board of Directors and its Committees

The Board of directors is empowered to manage and oversee the operations of the Corporation. As such, these decisions will be made according to guidelines adopted for that purpose. All directors will be reimbursed by the Company for any expenses incurred in attending directors' meetings, provided that the Company has the resources to pay these fees. The Company will consider applying for officers and directors liability insurance at such time when it has the resources to do so.

Committees of the Board are all empowered by the Company's Bylaws to retain independent legal counsel and other professional advisors as needed to carry out their duties and functions, and to request the assistance of the Company's General Counsel. There are no committees established by the Board at this time.

The current members of the Board of Directors and key management are:

SABIR SALEEM, CEO SINCE 2014

Mr. Saleem was appointed President, CEO, CFO and a Director of Free Flow, Inc., on April 18, 2014. Mr. Saleem has been the CEO and 100% owner of Redfield Holdings, Ltd. since its formation in February 2014. From 2003 to December 2007, he was President of United Medscan Corp.; and after United Medscan was sold, he remained as a consultant until October 2009. Mr. Saleem was CEO of Total Medical Care, Inc., a not-for-profit corporation, from July 2006 to 2011. He currently serves as CEO of Free Flow, Inc. and its subsidiaries. All the aforementioned companies, except FFLO, were privately-owned companies.

COMPENSATION: EXECUTIVES AND DIRECTORS COMPENSATION

Small compensation to cover incidental expenses has been paid for Director services. However, we intend to enter into certain arrangements with our directors after six months of initial operation.

The Board of Directors has no nominating, auditing committee or a compensation committee. Therefore, the selection of a person or election to the Board of Directors was neither independently made nor negotiated at arm's length.

Identification of Certain Significant Employees and members of advisory board.

Prior to suspension of operation, until end of year 2021, there were eleven employees of our Company other than the executive officers and consultants disclosed herein who make, or are expected to make, significant contributions to our business, the disclosure of which would be material.

The key personnel have been identified but for confidentiality reasons their names can't be identified unless formal appointment letters are issued whereby, they would resign from their existing jobs to join Free Flow, Inc. This would be implemented after the maximum amount has been raised.

Jeffrey K. Russell, Advisor: Jeff has more than twenty-five years of business leadership experience. He has held positions as CEO, COO, CMO and SVP and has a long list of credentials. Jeff is also a twelve-year US Air Force veteran and a member of the American Legion. He specializes in outsourcing project management, c-level operational management, performance optimization and rapid but controlled business growth. He has been integral in business development programs for a vast array of products including healthcare, technology, financial services, and others. He has consulted with, directed or been professionally associated with clients such as the Malaysian Government, The Commonwealth of the Northern Marianas Islands, Microsoft, Newsweek, Readers Digest, American Express, Universal Savings Bank, DHL, Nokia, Marriott Corporation, Air Asia, Tiger Direct, Circuit City, Comp USA, Pacific Gas & Electric (PG&E), Any Lab Test Now, AT&T, Sprint Cellular, Dish Network, ADT Security, TestDrive.com.

Stock Option Plans

The Company currently has no stock option plans but expects to adopt appropriate plans in the future.

Executive Compensation

No executive compensation arrangements have been determined as of the date of this Offering Memorandum, and executive compensation is currently being paid on a month-to-month basis. The Company expects to enter into appropriate compensation arrangements with executive officers as well as independent members of the Board of Directors when a full Board of Directors is in place. Mr. Sabir Saleem, as well as other key personnel, may receive a certain percentage of the Gross Operating Profits (to be determined) in lieu of, or in addition to, executive salary.

Conflicts of Interest

Except for Mr. Sabir Saleem, all other executive directors who will be entering into a contract with the Company will be required to work full-time. Such key personnel are required to commit full time to our affairs, and accordingly, these individuals will not have conflicts of interest in allocating management time. In the course of their business activities, certain key personnel may become aware of investment and business opportunities which will be appropriate for presentation to us. The key employees will not have conflicts of interest.

Each officer and director is, so long as he is officer or director, subject to the restriction that all opportunities contemplated by our plan of operation in a designated target market that come to his attention, either in the performance of his duties or in any other manner, will be considered opportunities of, and be made available to us and the Company may then pursue such opportunity at the same time and on the same terms as any other company he is affiliated with. A breach of this requirement will be a breach of the fiduciary duties of the officer or director. If we desire to take advantage of an opportunity, then the applicable officer or director will abstain from negotiating and voting upon the opportunity unless all other affiliated companies to which the officer or director has disclosed the opportunity has declined to pursue it. However, to the extent otherwise permitted, the officer or director may take advantage of any such opportunities if we should decline to do so. Except as set forth above, we have not adopted any other conflict of interest policy in connection with these types of transactions.

PRINCIPAL STOCKHOLDERS

TITLE OF CLASS	NAME OF BENEFICIAL OWNER	NUMBER OF SHARES HELD BY BENEFICIAL OWNER	PERCENT OF CLASS
Common Shares	Sabir Saleem	17,650,000	70.50%
Preferred shares - Series "A"	Sabir Saleem	10,000	100%
Preferred shares - Series "B"	Sabir Saleem	330,000	100%
Preferred shares - Series "C"	Sabir Saleem	470,935	100%

COMPENSATION OF DIRECTORS

We have an arrangement pursuant to which our CEO, Mr. Sabir Saleem, will be compensated for

services provided as a director. The arrangement is that he would receive as salary and consulting fee not exceeding a certain percentage of the gross profits [to be decided] from the operations of the project.

INDEMNIFICATION

As permitted by the provisions of the Delaware General Corporation Law, the Company has the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a director, officer, employee or agent of the corporation if such officer or director acted in good faith and in a manner reasonably believed to be in or not opposed to the best interest of the Company. Any such person may be indemnified against expenses, including attorneys' fees, judgments, fines and settlements in defense of any action, suit or proceeding. This provision of state law may not be in conformity with laws relating to investment companies. Further, governing state laws permit a corporation to purchase and maintain liability insurance on behalf of its officers, directors, employees and agents. The Company does not presently maintain such liability insurance but intends to. The Company intends to obtain such additional insurance as is required by investment companies relating to the holding of securities and other assets.

CAPITAL STOCK AND OTHER SECURITIES.

Common Stock and Preferred Stock

The Company's Articles of Incorporation authorize the issuance of 100,000,000 shares of common stock, and 20,000,000 shares of preferred stock, with a par value of \$0.0001 per share, of which 25,876,900 common shares and 810,935 preferred shares are issued and outstanding as of July 31, 2023.

Holders of shares of common stock are entitled to one vote for each share on all matters to be voted on by the shareholders. Holders of common stock have no cumulative voting rights. Holders of preferred shares Class "A" are entitled to one thousand votes for each share on all matters to be voted on by the shareholders, preferred shares Class "B" and Class "C" are entitled to one vote for each share on all matters to be voted on by the shareholders.

As of September 1, 2023, all the "Preferred Shares - Series A" are issued and outstanding. Each share of "Preferred Shares - Series A" carries voting rights equal to ten thousand (10,000) votes. In other words, the 10,000 "Preferred Shares - Series A" collectively have a voting right equal to one hundred million (100,000,000) common shares of the Corporation.

330,000 shares of "Preferred Shares - Series B" are issued and outstanding, and 500,000 shares of "Preferred Shares – Series B" are authorized. The "Preferred Shares - Series B" are redeemable with 365 days' notice and carry the same voting and dividend rights as the common shares.

470,935 Shares of "Preferred Shares – Series C" are issued and outstanding, and 500,000 shares of "Preferred Shares - Series C" are authorized.

15,000,000 shares of "Preferred Shares - Series D" have been authorized with 0 shares issued and outstanding as of September 1, 2023. The "Preferred Shares - Series D" are convertible based on the following table and carry the same voting and dividend rights as common shares.

If conversion requested as per table shown below the holder will be entitled to receive such number of shares which will be equal to amount subscribed divided by the market price. "Market Price" is defined and shall be determined as per **formula described on page 19 under Preferred Stock Series "D" Conversion – timetable and formula.**

If conversion requested:

<u>After</u>	<u>but</u>	<u>before</u>	<u>Discount to Market Price</u>
6 months		12 months	10%
12		18	15
18		24	30
24		30	40
30		-	60

3,390,000 shares of "Preferred Shares – Series E" have been authorized with 0 shares issued and outstanding. The "Preferred Shares – Series E" are convertible upon the approval of a majority of shareholders and carry the same voting rights with special provision of a structured dividend right, on case-to-case basis.

The Company does not currently anticipate paying any dividends on its common stock. In the event of a liquidation, dissolution or winding up of its affairs, the holders of shares of common stock are entitled to share pro-rata in all assets remaining after payment in full of all liabilities of the Company. Holders of common stock have no preemptive rights to purchase our common stock. There are no conversion rights or redemption or sinking fund provisions with respect to the common stock.

Options & Warrants

The Company does not presently have any stock options and warrants outstanding.

Other Securities

The Company does not have any other securities or senior debt outstanding as of the date hereof, other than as disclosed in this Information Statement.

FINANCIAL STATEMENTS.

Financial Statements have been presented in the SEC filings and can be viewed at:

<https://www.sec.gov/FreeFlowFinancials>

TRANSFER AGENT

Signature Stock Transfer Inc., at 16801 Addison Road, Suite 247, Addison, Texas 75001, telephone number (972) 612 4120, acts as the Company's transfer agent.

DILUTION

The net tangible book value of our outstanding shares is more than the offering price herein for our Company at December 31, 2022, as detailed in the attached audited adjusted financial statements as of December 31, 2022. Dilution is the per share offering price less net tangible book value per share after the Offering. Net tangible book value per share is the tangible assets of our Company less all liabilities divided by the number of shares outstanding. The purchasers will suffer no dilution due to the fact that net tangible book value after adjustments to paid in capital and offering costs will show more net book value per share than shareholders since inception have paid.

PLAN OF DISTRIBUTION - QUALIFICATIONS

The shares to be sold for the benefit of the Company will be offered by the Company. This information is provided under Rule 506(c) of Regulation D offering of securities. The final rule approved by the SEC makes changes to Rule 506 to permit issuers to use general solicitation and general advertising to offer their securities provided that (i) the issuer takes reasonable steps to verify that the investors are accredited investors and (ii) all purchasers of the securities fall within one of the categories of persons who are accredited investors under an existing rule (Rule 501 of Regulation D) or the issuer reasonably believes that the investors fall within one of the categories at the time of the sale of the securities. Under existing Rule 501, an accredited investor is a bank, insurance company, registered investment company, business development company, or small business investment company; an employee benefit plan, within the meaning of the Employee Retirement Income Security Act, if a bank, insurance company, or registered investment adviser makes the investment decisions, or if the plan has total assets in excess of \$5 million; a charitable organization, corporation, or partnership with assets exceeding \$5 million; a director, executive officer, or general partner of the company selling the securities; a business in which all the equity owners are accredited investors; a natural person who has individual net worth, or joint net worth with the person's spouse, that exceeds \$1 million at the time of the purchase, excluding the value of the primary residence of such person; a natural person with income exceeding \$200,000 in each of the two most recent years or joint income with a spouse exceeding \$300,000 for those years and a reasonable expectation of the same income level in the current year; or a trust with assets in excess of \$5 million, not formed to acquire the securities offered, whose purchases a sophisticated person makes. The determination of the reasonableness of the steps taken to verify an accredited investor is an objective assessment by an issuer. An issuer is required to consider the facts and circumstances of each purchaser and the transaction. Nevertheless, in response to commenter's' requests, the final rule provides a non-exclusive list of methods that issuers may use to satisfy the verification requirement for individual investors. Officers and directors, on a best-efforts basis with no minimum. The Company has not at this point engaged any underwriter or broker/dealers licensed by the National Association of Securities Dealers, Inc. for the sale of these shares and presently has no intention of doing so. If the Company engages any broker/dealers, they may be

acting as underwriters for the offering of these shares.

The Company does not have the arrangements for the return of funds to subscribers if the business and property development is not consummated.

LEGAL MATTERS

To the best of our knowledge, neither the Company nor any of our officers or directors are party to any material legal proceedings or litigation involving us or any securities matter, and such persons are not aware of any contemplated or threatened legal proceedings or litigation as of the effective date of this Offering Memorandum.

OTHER MATTERS

Statements contained in this Offering with respect to the contents of any contract or document described herein are not necessarily complete, and where such contract or document is an exhibit to the application on file with a governmental agency, each such statement is qualified in all respects by the provisions of such exhibit, to which reference is hereby made for the full statement of the provisions hereof.

We will furnish to our shareholders an annual report, which will include an audited balance sheet and a statement of profit and loss.

SUBSCRIPTION PROCEDURE

A prospective Purchaser must complete the Investor Qualification forms and Subscription Agreement attached hereto as Exhibit "I," in full and forward funds in the amount of the subscription to the Agreement. The funds and original Subscription Agreement must be received within fourteen days of the date subscribed. We reserve the right to reject any investor who does not meet the requirements of this Offering as to "Accredited" status. If a Purchaser has any questions regarding the Agreement, he/she should contact an Officer for clarification.

FINANCIAL STATEMENTS

The audited historical financial statement for the fiscal year ended December 31, 2022 and 2021, and for the interim period since that time, are attached hereto as Exhibit "A".

ADDITIONAL INFORMATION

This Memorandum does not purport to restate all of the relevant provisions of the documents referred to or pertinent to the matters discussed herein, all of which must be read for a complete description of the terms relating to an investment in our Company. Such documents are available for inspection during regular business hours at the office of our Company, and upon written request, copies of documents not attached to this Memorandum will be provided to prospective investors. Each prospective investor is invited to ask questions of, and receive answers from, representatives of our Company. Each prospective investor is invited to obtain such information

concerning the terms and conditions of this Offering, to the extent that our Company possesses the same or can acquire it without unreasonable effort or expense, as such prospective investor deems necessary to verify the accuracy of the information referred to in the Memorandum. Arrangements to ask questions or obtain such information should be made by contacting our Chief Executive Officer, Sabir Saleem, at our office. The telephone number for this purpose is (703) 789-3344. Please be advised that prospective investors may not rely on any oral or written representations that are inconsistent with this Memorandum.

The Offering of the securities is made solely by this Memorandum and the exhibits hereto. The prospective investors have a right to inquire about, request, and receive any additional information they may deem appropriate or necessary to further evaluate this Offering and to make an investment decision. Representatives of our Company may prepare written responses to such inquiries or requests if the information requested is available. The use of any documents other than those prepared and expressly authorized by us in connection with this Offering are not to be relied upon by prospective investors.

ONLY INFORMATION OR REPRESENTATIONS CONTAINED HEREIN MAY BE RELIED UPON AS HAVING BEEN AUTHORIZED BY US. NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS OTHER THAN THOSE CONTAINED IN THIS MEMORANDUM IN CONNECTION WITH THE OFFER BEEN MADE HEREBY, AND IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY OUR COMPANY, INVESTORS ARE CAUTIONED NOT TO RELY UPON ANY INFORMATION NOT EXPRESSLY SET FORTH IN THIS MEMORANDUM. THE INFORMATION PRESENTED IS AS OF THE DATE ON THE COVER HEREOF UNLESS ANOTHER DATE IS SPECIFIED, AND NEITHER THE DELIVERY OF THIS MEMORANDUM NOR ANY SALE HEREUNDER SHALL CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE INFORMATION PRESENTED SUBSEQUENT TO SUCH DATE(S).

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EXHIBIT A



Yusufali & Associates, LLC
Certified Public Accountants & IT Consultants
AICPA, HITRUST, PCAOB, PCIDSS, & ISC2 Registered
55 Addison Drive, Short Hills, NJ 07078

Report of Independent Registered Public Accounting Firm

To the shareholders and the Board of Directors of Free Flow, Inc.

Opinion on the Financial Statements: We have audited the accompanying balance sheets of Free Flow, Inc. (the "Company") as of December 31, 2022, and 2021, the related statements of operations, stockholders' equity, and cash flows, for the period then ended, and the related notes (collectively referred to as the "financial statements"). In our opinion, except for the effects of the going concern considerations as described in note 7 of the financial statements, as described below, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022, and 2021, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

We were unable to obtain conclusive evidence as described in note 7 to support the Company's ability to increase additional sales through the future, the procurement of additional sales, the successful development of the Company's contemplated plan of operations, and its transition, to the attainment of profitable operations which are necessary for the Company to continue operations. The ability to successfully resolve these factors raises substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

Basis for Opinion: These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters: The management listed the critical audit matters in the notes on accounts. They relate to the current period audit of the financial statements, and (1) Disclosures related to Going Concern (2) relate to accounts or disclosures that are material to the financial statements and (3) involved our especially challenging, subjective, or complex judgments. These critical audit matters do not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by referring the critical audit matters, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

A handwritten signature in blue ink that reads "Yusufali & Associates, LLC".

Yusufali Musaji

Managing Partner

Yusufali & Associates, LLC

PCAOB registration # 3313

We have served as the company's auditor since 2019



17th April 17, 2023

**FREE FLOW, INC. & SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS**

	(Audited) As of December 31, 2022	(Audited) As of December 31, 2021
ASSETS		
Current Assets		
Cash and cash equivalents	\$17,274	\$10,212
Trade Receivables - current	94,641	104,721
Refund due from IRS - ERTC	77,643	
Rounding off the decimals - error	(2.00)	(2.00)
Inter-company	-	-
Inventories	890	2,525,484
TOTAL CURRENT ASSETS	190,446	2,640,415
Fixed Assets		
Land and Building, without depreciation	772,413	1,712,413
Less: Allowance for Depreciation	(241,228)	(195,029)
TOTAL FIXED ASSETS	531,185	1,517,384
Other Assets		
Delivery Trucks, before depreciation allowance	2,500	3,500
Allowance for Depreciation	(2,500)	(3,500)
Improvements in progress	10,697	10,697
Equipment and Delivery Trucks, before depreciation allowance	31,712	35,000
Allowance for Depreciation	(31,712)	(17,080)
TOTAL OTHER ASSETS	10,697	28,617
TOTAL ASSETS	\$732,327	\$4,186,416
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	\$1,647	\$23,709
Notes Payable	10,402	\$958,755
Notes Payable - Related Parties	9,634	1,989
TOTAL CURRENT LIABILITIES	21,683	984,453
Long Term Liabilities		
Incredible Bank - Revolving Line of Credit - \$350,000	319,319	335,801
PPP1	-	41,675
EIDL	499,900	146,300
PayPal Advance	33,528	48,236
Incredible Bank	851,817	860,559
TOTAL LONG TERM LIABILITIES	1,704,565	1,432,571
Total Liabilities	1,726,247	2,417,024
Redeemable Preferred Stock		
Series B; 500,000 shares authorized; 330,000 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity)	330,000	330,000
Series C; 500,000 shares authorized; 470,935 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity) - As equity in Accurate Auto Parts, Inc.	470,935	470,935
Stockholders' Equity (Deficit)		
Preferred Stock (\$0.0001) par value, 20,000,000 shares authorized 10,000 shares par value \$0.0001 Class A issued on December 31, 2015	1	1
Additional Paid in capital		

Common stock, (\$0.0001) par value, 100,000,000 shares authorized and 26,200,000 shares issued and outstanding as of December 31, 2018 26,221,000 and 26,200,000 issued as on Dec. 31, 2019 and 2018 respectively	2,620	2,620
Additional Paid in capital	129,033	131,033
Subscription received - pending acceptance	-	-
Current year Profit (Loss)	(2,761,312)	543,898
(Accumulated Deficit) / Net worth, brought forward	834,803	290,905
(Accumulated Deficit) / Net worth		
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	<u>(1,794,855)</u>	<u>968,457</u>
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	<u>\$732,327</u>	<u>\$4,186,416</u>

The accompanying notes are an integral part of the Consolidated Financial Statements

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FREE FLOW, INC. & SUBSIDIARIES
Consolidated Statements of Operations

	Year Ended December 31, 2022	Year Ended December 31, 2021
REVENUES		
Sales	\$195,137	\$745,675
TOTAL REVENUES	<u>195,137</u>	<u>745,675</u>
COST OF GOODS SOLD	<u>195,529</u>	<u>349,892</u>
GROSS PROFIT	<u>(391)</u>	<u>395,783</u>
Selling ,General & Administrative Expenses	341,971	516,980
Other Expenses		
Provision of write-off - Inventory	-	-
Total Expenses	<u>341,971</u>	<u>516,980</u>
Net Operating (Loss)	<u>\$(342,362)</u>	<u>\$(121,197)</u>
Other Income (Loss)	\$(2,418,950)	\$(26,562)
Increase in value of inventory	\$-	\$691,657
Net Income	<u>\$(2,761,312)</u>	<u>\$543,898</u>
BASIS INCOME (LOSS) PER SHARE	<u>\$(0.11)</u>	<u>\$0.02</u>
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	<u>24,841,900</u>	<u>26,221,000</u>

The accompanying notes are an integral part of the Consolidated Financial Statements

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FREE FLOW, INC. & SUBSIDIARIES
Consolidated Statements of Cash Flows

	Year Ended December 31, 2022	Year Ended December 31, 2021
CASH FLOW FROM OPERATING ACTIVITIES		

Net (Loss) / Profit	\$(2,761,312)	543,898
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	62,436	52,434
Loss on disposal of fixed assets	339	-
Forgiveness of PPP 1 loan	(41,675)	-
Adjustment of additional paid in capital	(2,000)	-
Assets of IAP	940,000	-
Inventory	2,525,484	-
Notes payable IAP	(937,666)	-
Changes in operating assets and liabilities:		
(Decrease) / Increase in Trades Payable	(22,062)	13,880
(Increase) / Decrease in Trade Receivables	(67,563)	97,949
Increase in Inventory	(890)	(746,660)
NET CASH (USED IN) BY OPERATING ACTIVITIES	(304,909)	(38,500)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of fixed assets	1,344	-
Payment against improvement in progress	-	(1,255)
NET CASH PROVIDED/ (USED IN) INVESTING ACTIVITIES	1,344	(1,255)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from notes payable - related parties	7,645	300
Repayment of subscription Money	-	(25,500)
Proceeds from Notes payable	5,000	18,755
Repayment of Notes Payable	(15,687)	-
Repayment of Line of Credit	(16,482)	(13,699)
Repayment of Pay Pal Advance	(14,707)	(14,707)
Proceeds from PPP1	-	13,875
Proceeds from EIDL	353,600	-
Repayment of Loan from Incredible Bank	(8,742)	(12,572)
NET CASH PROVIDED / (USED IN) BY FINANCING ACTIVITIES	310,627	(33,549)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	7,062	(73,304)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	10,212	83,516
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	17,274	10,212

The accompanying notes are an integral part of the Consolidated Financial Statements

FREE FLOW, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Free Flow, Inc. (the "Company") was incorporated on October 28, 2011 under the laws of State of Delaware to enter the green energy industry. It began with the idea of developing swimming pool solar pump system. The solar energy business became very volatile due to constant decline in prices of solar panels. The Company could not conclude any business in the solar energy sector. In February 2016 the Company formed a subsidiary namely JK Sales, Corp. (name changed to "Accurate Auto Sales, Inc.") and began the business of selling used auto parts.

Accurate Auto Sales, Inc., at a 19+ acre facility that it now owns, in King George, VA, buys end of life and wrecked automobiles from Insurance Auctions and disassembles the same to parts. After the disassembly these parts are labelled and stored at its warehouse, the inventory is uploaded and sold through a very sophisticated internet network. The primary customers are auto body and mechanic shops.

In December 2020 the Company acquired the Assets of Inside Auto Parts, Inc. incorporated in 1993, which is centrally located between Richmond, Charlottesville, and Fredericksburg, Virginia with easy access to main transport routs. The salvage dealership, specializing in used foreign car and truck parts has been acquired by Free Flow, Inc. subsidiary named "FFLO - Inside Auto Parts, Inc." and has 21,953.9 square feet fully enclosed and another 17,392.35 square feet under roof enclosed on 3 sides, all located on 16 acres of land in Mineral, Virginia now owned by Free Flow, Inc.

Current management of Inside Auto Parts, Inc. will remain in place to manage FFLO – Inside Auto Parts, Inc.

Subsequent to receipt of an LOI from an overseas buyer the Company's plan to set up a "Scrap Metal Processing" plant is in place and funding for equipment is being sought. Management forecasts that the scrap metal processing would add another \$10 to \$12 million in gross sales.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING BASIS

The statements were prepared following generally accepted accounting principles of the United States of America (US GAAP) consistently applied and the rules and regulations of U.S. Securities and Exchange Commission (SEC).

USE OF ESTIMATES

Management uses estimates and assumptions in preparing these financial statements in accordance with U.S. generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, operating accounts and short-term, highly liquid investments with maturities of three months or less at the time of acquisition.

ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE

Regarding the Aging of Trade Accounts Receivable and Trade Accounts Payable, the industry standard is

very strange in this business. Often, the aging could go to 2 to 3 years and the receivables are good. The reason is that when the customer buys a part which is a firm sale, if they use the part which was purchased, they pay within 60 to 75 days. But if the part did not get used for whatever reason, and they failed to return the part within 30 days, then as a courtesy, the Sellers, does not demand payment so that new sales of other parts continue. Thus, no forceful demand is made if it is a running account and cash is coming in against new sales. The management learnt of this trait after the business was acquired. There were receivables as well as payables that went back to 2 years. Even in the new acquisition that the Company has recently done, while we did not assume any trade liabilities or receivables, the same fact has been observed in the Seller's books of accounts. The management has not suffered any significant bad debts.

Trade Accounts Receivable: Balance is \$172,284 as on 12/31/2022 which includes \$13,743 as receivables for 365 days or more in the aging analysis.

The company did not make any provision for such a long outstanding receivable because (a) these buyers are generally repair shops; (b) when used for the customers, these repair shops send the payment within 60 days; (c) when not used, they are still in possession of the parts until the next purchase as a possible way the truck mileage for the return. When the parts are not returned, our company policy is not to ship anything else, until the previous outstanding sales invoice is paid.

In the past 3 years, this company did not have significant bad debt for the domestic business. One invoice in the amount of \$12,929.23 owed by SAM International, UAE had been written off due to failure to collect the same on account of the owner having gone out of business due to severe incapability to conduct business as a result of health.

Trade Accounts Payable: Balance is \$1,647 as on 12/31/2022 which includes \$0 as payable for 365 days or more in the aging analysis.

PROPERTY AND EQUIPMENT

Property and equipment are stated at cost less of accumulated depreciation. Expenditures for major additions and improvements that extend the useful life of the related asset are capitalized. As property or equipment sold or retired, the applicable cost and accumulated depreciation are removed from the accounts and resulting gain or loss thereon is recognized. Work in progress consist primarily of building. Depreciation is calculated using straight-line method. The estimated useful lives of Equipment and fixtures are 5 years.

INTANGIBLE ASSETS

Initial Measurement

Intangible asset acquisitions in which the consideration given is cash are measured by the amount of cash paid, which generally includes the transaction costs of the asset acquisition. However, if the consideration given is not in the form of cash (that is, in the form of noncash assets, liabilities incurred, or equity interests issued), measurement is based on either the cost which shall be measured based on the fair value of the consideration given or the fair value of the assets (or net assets) acquired, whichever is more clearly evident and, thus, more reliably measurable.

Subsequent Measurement

The company accounts for its intangible assets under the Financial Accounting Standards Board ("FASB") Accounting Standards Codification Subtopic ("ASC") 350-30-35 "Intangibles--Goodwill and Other--General Intangibles Other than Goodwill-Subsequent Measurement". Under this method the company is required to test an indefinite-lived intangible asset for impairment on at least an annual basis. This is done by comparing the asset's fair value with its carrying amount. If the carrying amount exceeds the asset's fair value, the difference in those amounts is recognized as an impairment loss.

INCOME TAXES

The Company accounts for its income taxes in accordance with FASB Accounting Standards Codification ("ASC") No. 740, "Income Taxes". Under this method, 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 balances. Deferred tax assets and liabilities are measured using enacted or substantially enacted tax rates expected to apply to the taxable income in the years in which those differences are expected to be recovered or settled. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion or all the deferred tax assets will not be realized. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the date of enactment or substantive enactment.

FINANCIAL INSTRUMENTS

Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability. ASC 820-10 establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. FASB ASC 820 establishes a fair value hierarchy that prioritizes the use of inputs used in valuation methodologies into the following three levels:

- o Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price in an active market provides the most reliable evidence of fair value and must be used to measure fair value whenever available.
- o Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- o Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. For example, level 3 inputs would relate to forecasts of future earnings and cash flows used in a discounted future cash flows method.

The carrying amounts reported in the balance sheet for cash, accounts payable and notes payable approximate their estimated fair market value based on the short-term maturity of this instrument. In addition, FASB ASC 825-10-25 "Fair Value Option" was effective for January 1, 2008. ASC 825-10-25 expands opportunities to use fair value measurements in financial reporting and permits entities to choose to measure many financial instruments and certain other items at fair value. NET LOSS PER SHARE Basic loss per share includes no dilution and is computed by dividing loss available to common stockholders by the weighted average number of common shares outstanding for the period. Dilutive loss per share reflects the potential dilution of securities that could share in the losses of the Company. Because the Company does not have any potentially dilutive securities, the accompanying presentation is only of basic loss per share.

RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS

Recent accounting pronouncements that the Company has adopted or that will be required to adopt in the future are summarized below.

In May 2011, FASB issued Accounting Standards Update ("ASU") No. 2011-04, "Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S.GAAP and IFRS" ("ASU No. 2011-04"). ASU No. 2011-04 provides guidance which is expected to result in common fair value measurement and disclosure requirements between U.S. GAAP and IFRS. It changes the wording used to describe many of the requirements in U.S. GAAP for measuring

fair value and for disclosing information about fair value measurements. It is not intended for this update to result in a change in the application of the requirements in Topic 820. The amendments in ASU No. 2011-04 are to be applied prospectively. ASU No. 2011-04 is effective for public companies for interim and annual periods beginning after December 15, 2011. Early application is not permitted. This update is not expected to have a material impact on the Company's financial statements.

In June 2011, the FASB issued ASU No. 2011-05, "Comprehensive Income (Topic 220): Presentation of Comprehensive Income" ("ASU No. 2011-05"). In ASU No. 2011-05, an entity has the option to present the total of comprehensive income, the components of net income, and the components of other comprehensive income either in a single continuous statement of comprehensive income or in two separate but consecutive statements. In both choices, an entity is required to present each component of net income along with total net income, each component of other comprehensive income along with a total for other comprehensive income, and a total amount for comprehensive income. The amendments in ASU No. 2011-05 do not change the items that must be reported in other comprehensive income or when an item of other comprehensive income must be reclassified to net income. They also do not change the presentation of related tax effects, before related tax effects, or the portrayal or calculation of earnings per share. The amendments in ASU No. 2011-05 should be applied retrospectively. The amendment is effective for fiscal years, and interim periods within those years, beginning after December 15, 2011. Early adoption is permitted, because compliance with the amendments is already permitted. The amendments do not require any transition disclosures. This update is not expected to have a material impact on the Company's financial statements.

In September 2011, the FASB issued ASU No. 2011-08, "Intangibles -- Goodwill and Other (Topic 350)" ("ASU No. 2011-08"). In ASU No. 2011-08, an entity is permitted to make a qualitative assessment of whether it is more likely than not that a reporting unit's fair value is less than its carrying amount before applying the two-step goodwill impairment test. If an entity concludes that it is not more likely than not that the fair value of a reporting unit is less than its carrying amount, it would not be required to perform the two-step impairment test for that reporting unit. The ASU's objective is to simplify how an entity tests goodwill for impairment. The amendments in ASU No. 2011-08 are effective for annual and interim goodwill and impairment tests performed for fiscal years beginning after December 15, 2011. Early adoption is permitted, including for annual and interim goodwill impairment tests performed as of a date before September 15, 2011, if an entity's financial statements for the most recent annual or interim period have not yet been issued. The Company is evaluating the requirements of ASU

No. 2011-08 and has not yet determined whether a revised approach to evaluation of goodwill impairment will be used in future assessments. The Company does not expect the adoption of ASU No. 2011-08 to have a material impact on its financial statements.

Other accounting standards that have been issued or proposed by the FASB that do not require adoption until a future date are not expected to have a material impact on the financial statements upon adoption.

The Company has implemented all new accounting pronouncements that are in effect and that may impact its financial statements and does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 3 - PROVISION FOR INCOME TAXES

Realization of deferred tax assets is dependent upon sufficient future taxable income during the period that deductible temporary differences and carry-forwards are expected to be available to reduce taxable income. As the achievement of required future taxable income is uncertain, the Company recorded a valuation allowance. As of December 31, 2022 the Company had a net loss of \$2,761,312. Net operating loss carry-forward, expires twenty years from the date the loss was incurred.

	December 31, 2022	December 31, 2021
Net operating profit (loss) Carry Forward	\$ (2,761,312)	\$ 543,898
Valuation allowance	-	\$ -

The Company is subject to United States federal and state income taxes at an approximate rate of 34%. The reconciliation of the provision for income taxes at the United States federal statutory rate compared to the Company's income tax expense as reported is as follows (the taxes are filed on Cash basis):

Free Flow, Inc.
Tax Calculations

	December 31, 2022	December 31, 2021
Net profit (loss) before taxes per financial statement	\$ (2,761,312)	\$ 543,898
Income tax rate	34%	34%
Income tax benefit		184,925
Valuation allowance change	(938,847)	184,925
Provision for income tax	0	0

Deferred income taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes. Deferred income taxes arise from temporary differences in the recognition of income and expenses for financial reporting and tax purposes. The significant components of deferred income tax assets and liabilities at December 31, 2022 and December 31, 2021 are as follows:

Net deferred income tax asset - The Company has recognized a valuation allowance for the deferred income tax asset since the Company cannot be assured that it is more likely than not that such benefit will be utilized in future years. The valuation allowance is reviewed annually. When circumstances change, and which cause a change in management's judgment about the realizability of deferred income tax assets, the impact of the change on the valuation allowance is generally reflected in current income.

NOTE 4- PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	As of December 31,	
	2022	2021
Property, Land and Building at cost	\$ 772,413	\$ 1,712,413
Trucks at cost	2,500	3,500
Equipment at cost	31,712	35,000
Total Fixed Assets	\$ 806,625	\$ 1,750,913
Less: Accumulated Depreciation	(275,440)	(215,609)
	\$ 531,185	\$ 1,535,304

Depreciation expenses for the periods ended December 31, 2022 and December 31, 2021 were \$62,436 and \$52,434 respectively

NOTE 5 - INVENTORY

	As of December 31,	
	2022	2021
Auto Parts (used)	\$ 890	\$ 2,525,484
	<u>\$ 890</u>	<u>\$ 2,525,484</u>

The decrease in the inventory was a result of sale of asset of subsidiary company namely FFLO – Inside Auto Parts, Inc.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

LITIGATION

The Company is not presently involved in any litigation.

NOTE 7 - GOING CONCERN

Future issuances of the Company's equity or debt securities will be required for the Company to continue to finance its operations and continue as a going concern. The Company's present revenues are marginally sufficient to meet operating expenses. The financial statement of the Company has been prepared assuming that the Company will continue as a going concern, which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. The Company had incurred cumulative net losses of \$1,794,855 since its inception thus requires greater sales for its contemplated operational and marketing activities to take place. The Company's ability to increase additional sales through the future is unknown. The obtainment of additional sales, the successful development of the Company's contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. The ability to successfully resolve these factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

NOTE 8 - RELATED PARTY TRANSACTIONS

Sabir Saleem, the officer and director of the Company, may in the future, become involved in other business opportunities as they become available, thus he may face a conflict in selecting between the Company and his other business opportunities. The Company has not formulated a policy for the resolution of such conflicts.

NOTE 9 - NOTES PAYABLE - RELATED PARTY

REDFIELD HOLDINGS, LTD, MAIN SHAREHOLDER

During the year 2018, the Company received additional loans totaling \$294,518.09 from Redfield Holdings, Ltd and the Company paid \$0 of the loan balance, and the total amount owed by the Company to Redfield Holdings, Ltd. Thus on December 31, 2018 was \$470,935. By mutual consent, this loan amount was converted to preferred shares – Series –C and classified as mezzanine capital for Accurate Auto Parts, Inc. The qualifications are as under:

- a) Each share to carry one vote.
- b) Each share will be redeemable upon repayment of Loan(s) made by River Valley Bank to Accurate Auto Parts, Inc.
- c) Each share will be junior to any debt incurred by the Company.
- d) The redemption value will be the par value at which such "preferred shares - series C" are bought by the subscriber.
- e) Each share will carry a dividend right at par with the common shares.

The Company issued 9,700 shares to Redfield Holdings, Ltd. against a subscription for \$58,000 which was accepted by the Company and shares there against issued to Redfield Holdings, Ltd.

NOTE 10 - CAPITAL STOCK

The Company's capitalization is 100,000,000 common shares with a par value of \$0.0001 per share and 20,000,000 preferred stock, with a par value of \$0.0001 per share.

Of the 20,000,000 authorized Preferred Stock, the company has designated 10,000 shares as "Preferred Shares - Series A". Each share of "Preferred Share - Series A" carries voting rights equal to ten thousand (10,000) votes. In other words, the 10,000 "Preferred Shares - Series A" collectively have a voting right equal to one hundred million (100,000,000) common shares of the Corporation.

On November 22, 2011, the Company issued a total of 25,000,000 shares of common stock to one director for cash in the amount of \$0.0008 per share for a total of \$20,000.

On December 6, 2011, the Company issued a total of 1,200,000 shares of common stock to Garden Bay International for cash in the amount of \$0.000833 per share for a total of \$1,000.

On August 1, 2014, the Company issued 300 Preferred Shares--series A to Redfield Holdings Ltd. for \$1 each for a total of \$300.

On March 30, 2015, the Company issued 9,700 Preferred Shares – Series A to Redfield Holdings Ltd. for a total sum of \$58,000.

On December 31, 2014 the Company had a Note outstanding in the principal amount of \$330,000 plus interest payable to GS Pharmaceuticals, Inc. On March 31, 2015, by mutual consent this note and accrued interest was converted to 330,000 preferred shares - Series "B".

On December 31, 2018 the Company had a Note outstanding in the principal amount of \$470,935; by mutual consent this note and accrued interest was converted to 470,935 preferred shares - Series "C".

On April 2, 2019 the Company received a sum of \$14,490 for issuance of 21,000 restricted common shares.

As of December 31, 2019, the Company had 26,221,000 shares of common stock issued and outstanding and 10,000 shares of preferred Shares – Series "A", 330,000 Series "B" and 470,935 Series "C" issued and outstanding.

EXHIBIT B

FREE FLOW, INC. & SUBSIDIARIES Unaudited Condensed Consolidated Balance Sheets

Management's
Opinion
Based on
Market Value

	June 30, 2023	December 31, 2022	June 30, 2023
	(Unaudited)	(Audited)	(Unaudited)
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 1,962	\$ 17,274	1,962
Trade Receivables - current	93,591	94,641	93,591
Refund due from IRS - ERTC	77,643	77,643	77,643
Rounding off the decimals - error	(2)	(2)	(2)
Inter-company	-	-	-
Inventories	-	890	-
	173,193	190,446	173,193
TOTAL CURRENT ASSETS	173,193	190,446	173,193
Fixed Assets			
Land and Building, without depreciation	772,413	772,413	2,900,000
Less: Allowance for Depreciation	(241,228)	(241,228)	-
	531,185	531,185	2,900,000
TOTAL FIXED ASSETS	531,185	531,185	2,900,000
Other Assets			
Delivery Trucks, before depreciation allowance	2,500	2,500	2,500
Allowance for Depreciation	(2,500)	(2,500)	(2,500)
Improvements in progress	10,697	10,697	10,697
Equipment and Delivery Trucks, before depreciation allowance	31,712	31,712	31,712
Allowance for Depreciation	(31,712)	(31,712)	(31,712)
	10,697	10,697	10,697
TOTAL OTHER ASSETS	10,697	10,697	10,697
	\$715,074	\$732,328	3,083,890
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)			
Current Liabilities			
Accounts Payable	6,747	1,647	6,747
Notes Payable	2,500	10,402	2,500
Notes Payable - Related Parties	9,634	9,634	9,634
	18,881	21,683	18,881
TOTAL CURRENT LIABILITIES	18,881	21,683	18,881
Long Term Liabilities			
Incredible Bank - Revolving Line of Credit - \$350,000	319,319	319,319	319,319
PPP1	-	-	-
EIDL	499,900	499,900	499,900
PayPal Advance	29,517	33,528	29,517

Incredible Bank	847,817	851,817	847,817
	-----	-----	-----
TOTAL LONG TERM LIABILITIES	1,696,554	1,704,564	1,696,554
	-----	-----	-----
Total Liabilities	1,715,435	1,726,247	1,715,435
	-----	-----	-----
Redeemable Preferred Stock			-
Series B; 500,000 shares authorized; 330,000 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity)	330,000	330,000	330,000
Series C; 500,000 shares authorized; 470,935 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity) - As equity in Accurate Auto Parts, Inc.	470,935	470,935	470,935
Stockholders' Equity (Deficit)			-
Preferred Stock (\$0.0001) par value, 20,000,000 shares authorized 10,000 shares par value \$0.0001 Class A issued on December 31, 2015	1	1	1
Additional Paid in capital			-
Common stock, (\$0.0001) par value, 100,000,000 shares authorized and 26,200,000 shares issued and outstanding as of December 31, 2018 26,221,000 and 26,200,000 issued as on Dec. 31, 2019 and 2018 respectively	2,620	2,620	2,620
Additional Paid in capital	140,033	129,033	140,033
Subscription received - pending acceptance		-	-
Current year Profit (Loss)	(17,440)	(2,761,312)	
(Accumulated Deficit) / Net worth, brought forward	(1,926,509)	834,803	2,140,301
(Accumulated Deficit) / Net worth			-
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	<u>(1,801,295)</u>	<u>(1,794,855)</u>	<u>2,282,954</u>
			-
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	<u>\$ 715,075</u>	<u>\$ 732,327</u>	<u>3,083,890</u>
	=====	=====	=====

The accompanying notes are an integral part of the Unaudited Condensed Consolidated Financial Statements

\$0

\$1

EXHIBIT C
LAYOUT OF PROPOSED FACILITY

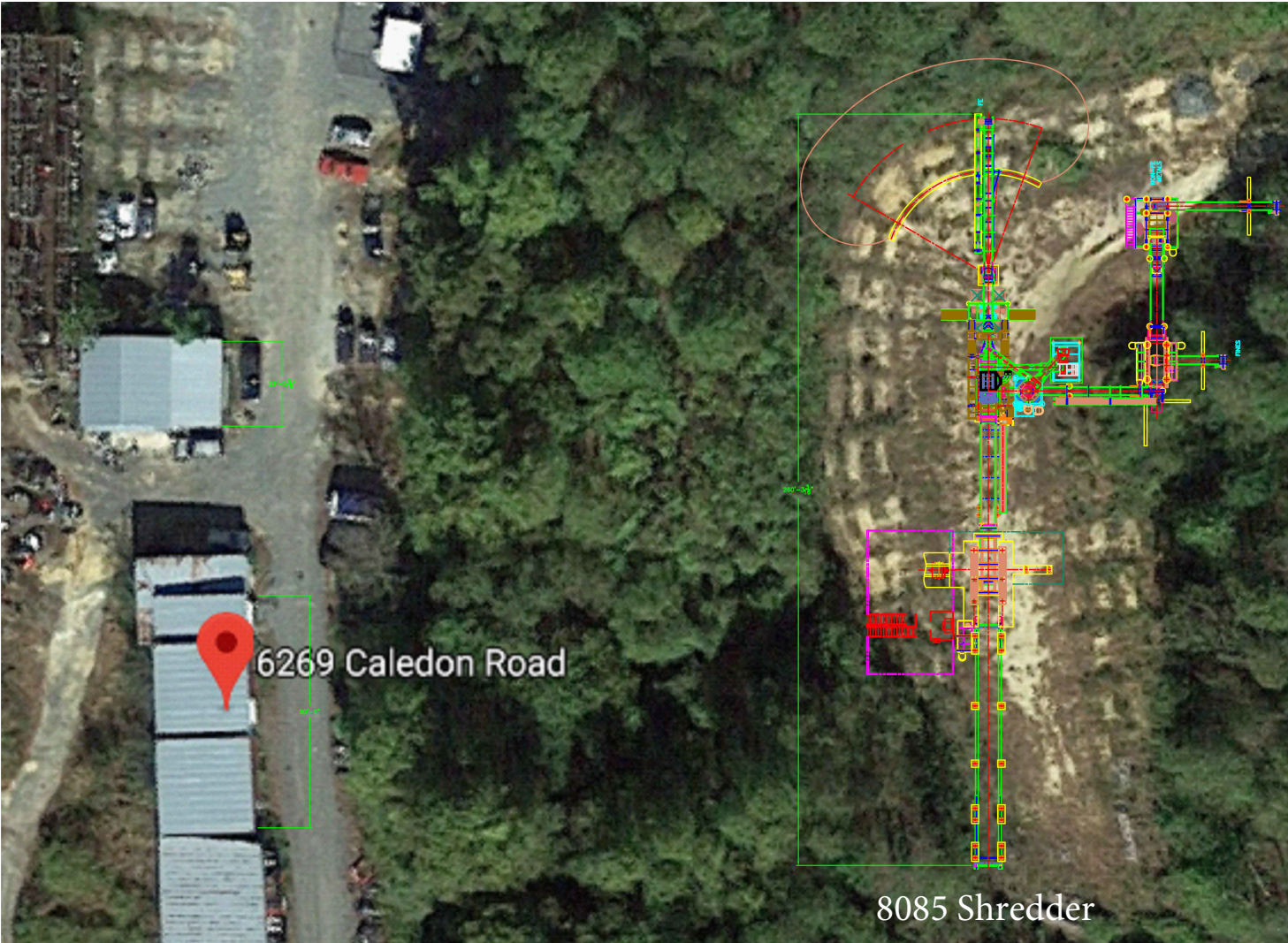


EXHIBIT D
OPINION LETTER FROM INDUSTRY EXPERT

Chad Deganhardt
P.O.Box 93
Valley Center, KS 67147

To whom so ever may it concern

December 31, 2019

Dear Sir/Madam:

I was invited by Motors & Metals, Inc., a wholly owned subsidiary of Free Flow, Inc. to review their business plan related to their "scrap metal processing" project.

From a review of documents presented to the undersigned, the location known as 6269 Caledon Road, King George, VA 22485 had been zoned for such operations and the scrap metal processing was being conducted in accordance with the rules and regulations promulgated by the Commonwealth of Virginia. The Company has a valid license to operate as a "Scrap Metal Processor."

The company now desires to organize its scrap metal processing into more efficient way than its existing manual and significantly less automated procedures which is not cost effective and can only produce very limited tonnage per annum.

The Company had received quotations from five (5) independently owned machinery manufacturers along with projected Income statements prepared by each respectively. A comparative study was conducted, and a final projected income and expense statement was prepared - using estimates that are very conservative.

I was invited to review these projections and have been offered an executive position to join the group to oversee the modernization of the scrap metal processing and then to be responsible for its operation, I have accepted the offer which is subject to a formal agreement that would follow in due course.

The attached projected return on investment has been reviewed by me, a detailed analysis was done by me and necessary adjustments were incorporated wherever necessary.

Conclusion:

In my opinion the projections being presented, (that are based on certain assumptions and which could change unfavorably depending on market conditions), reflect a realistic EBITDA of 20.62% (\$2,223,059.00) on the projected annual revenue of \$10,782,000.00.

My credentials and work experience is attached hereto along with the Projected Profit & Loss Statement.

Disclaimer: Information contained in the attached projected income statement contains forward-looking statements that involve risk and uncertainties, including but not limited to, those relating to development and expansion activities, domestic and global conditions, and market competitions.

Very Truly Yours

//Chad Deganhardt//

Chad Deganhardt

EXHIBIT E

CREDENTIALS OF INDUSTRY EXPERT

Chad Deganhardt
P. O. Box 93
Valley Center, KS 67147

Resume:

Born in 1973, at the age of 12 started working after school and on week-ends and dropped out from school at the age of 17 (but later passed GED exam in year 2000) joined as trainee and assistant / helper at an Auto mechanic shop in Great Bend, Kansas. The mechanic shop specialized in Oilfield Trucks and repair of Heavy Equipment Tires. Chad's primary responsibilities were to insure that the tires were in perfect condition.

For over twenty (20) years continued in the same line of business and gained hands on experience to service, repair and maintain heavy equipment that was used in Oil Rigging industry in Kansas, Oklahoma and Texas.

In 2007, joined Glickman Metal Recycling in Kansas, an entity in the business of Scrap Metal Processing, to oversee operations that mainly encompassed operation of heavy equipment which included maintenance of, among many other equipment, the following heavy equipment:

- Crains
- Metal Handling Equipment
- Heavy Loaders – for handling large tonnage.

Having learnt, on the job, the mechanical engineering aspects of the trade , Chad's responsibilities included overseeing shredder and metal processing.

Glickman's annual production ranged from 60,000 to 80,000 tons per.

After 6.5 years with Glickman, Chad joined Mid-West Scrap Management, which was then a start-up Scrap Metal Processing operation also in Kansas. Chad worked as Plant Manager and managed entire operation. This facility processed 120,000 to 180,000 tons of scrap metal per annum. Being well versed with the entire aspects of scrap metal processing business, Chad's duties included managing process flow, but not limited to:

- Material Handling – from raw scrap to finished product
- Weight and Measures as per industry specifications
- Quality Control
- Efficiency management with minimum down-time
- Data Management
- Training production employees and handling HR affairs. And, above all
- Maintenance of plant and machinery.

Resigned after 5.5 years of service with Mid-West to join Motors & Metals, Inc.



EXHIBIT F
LETTER OF INTENT TO PURCHASE FINISHED PRODUCT

Rehman Steel Furnace (Pvt.) Ltd.

Motor & Metals, Inc.

August 18, 2020

Subsidiary of Free Flow, Inc.

13800 Coppermine Road,

First Floor,

Herndon, VA 20171

USA

Att: Mr. Sabir Saleem

Dear Mr. Saleem:

Re: Appointment – For purchase of HMS1/HMS2/Shredded steel Scrap

This letter confirms that we are delighted to appoint you, Motors & Metals, Inc. As our exclusive buying agent and to act as Dealer, Purchase Agent and Broker for purchase of scrap metal, described as (Heavy Melting Steel) HMS1, HMS2 and Shredded Scrap from USA and Canada.

For information's sake, please be advised that we consumes approximately 60,000 MT of such Scrap Metal as raw material annually.

You will be offering to us the desired commodity along with terms and conditions of sale. Each contract will be executed on case basis, payments for purchases will be made through documentary letters of credit as per payment terms.

This appointment is at will and may be terminated by either party with written notice.

We wish ourselves best of luck for our mutual benefit.

Yours truly

Rehman Steel Furnace Pvt Ltd

General Manager



Carol Chatti, Ring Road,
Bund Road, (Baghbanpura)
Lahore-Pakistan.

Tel: 042-6819996, 6810795

Fax: 042-6867308

Email: rehmansteel@hotmail.com

EXHIBIT G

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
FREE FLOW, INC.

Pursuant to Section 242 of the General Corporation
Law of the State of Delaware

The undersigned, pursuant to the provisions of the General Corporation Law of the State of Delaware, do hereby certify and set forth as follows:

FIRST: The name of the corporation is FREE FLOW, INC.

SECOND: The amendment to the Certificate of Incorporation, relating to the class and number of shares is amended to read as follows:

ARTICLE FOURTH: The amount of the total Common Stock of the corporation is Hundred Million (100,000,000) shares of Common Stock, par value (\$.0001) per shares.

The total amount of Preferred Stock of the corporation is Twenty Million (20,000,000) shares, par value (\$.0001) per share. The preferences being that there will be various series of Preferred Share, such preferences are more specifically defined as under along with the number of shares allocated to each series:

Series "A": Number of shares allocated are Ten Thousand (10,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series "A" will carry voting rights equal to Ten Thousand (10,000) shares of Common Shares; thus the voting rights attributed to all of these 10,000 shares would be equal to One Hundred Million common shares.

Series "B": Number of shares allocated are Five Hundred Thousand (500,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series "B" will carry voting rights equal to one share of Common Shares; and are redeemable with 365 days' notice.

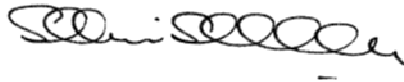
Series "C": Number of shares allocated are Five Hundred Thousand (500,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series "C" will carry voting rights equal to one share of Common Shares and could be used to assign corresponding capital in to any subsidiary of Free Flow, Inc. with a view to extend comfort to any lender. Such shares are redeemable upon such lender authorizing the redemption of capital in the respective subsidiary company.

Series "D": Number of shares allocated are Fifteen Million (15,000,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series "D" will carry voting rights equal to one share of Common Shares This series of shares could be issued against subscription of any amount as the board of directors and/or majority of the shareholders approve. Series "D" shares could be converted in to common shares as approved by the majority shareholders.

Series "E": Number of shares allocated are Three Million Nine Hundred Ninety Thousand (3,990,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series "E" will carry voting rights equal to one share of Common Shares This series of shares could be issued against subscription in cash or kind including but not limited to subscription directly into capital account of any subsidiary for any amount as the board of directors and/or majority of the shareholders approve. Series "E" shareholders could be entitled to a specifically defined profit sharing in a specific project or transaction(s). Series E shares could be redeemable and/or converted in to common shares as agreed between the subscriber(s) and approved by the majority shareholders and/or by the Board of Directors of the Company.

THIRD: The amendment effected herein was authorized by the affirmative vote of the holders of a majority of the outstanding shares entitled to vote thereon at a meeting of the shareholders pursuant to Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, the undersigned, has hereunto set his hand and seal this 5th day of August 2020.



By: _____
Name: Sabir Saleem
CEO/President

FREE FLOW, INC.

FORM 10-Q (Quarterly Report)

Filed 08/14/23 for the Period Ending 06/30/23

Address	6269 CALEDON ROAD KING GEORGE, VA, 22485
Telephone	703-789-3344
CIK	0001543652
Symbol	FFLO
SIC Code	5531 - Retail-Auto and Home Supply Stores
Industry	Auto Vehicles, Parts & Service Retailers
Sector	Consumer Cyclical
Fiscal Year	12/31

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

FOR THE QUARTERLY PERIOD ENDED JUNE 30, 2023

Commission file number 000-54868



Free Flow Inc.

(Exact name of registrant as specified in its charter)

Delaware

45-3838831

(State or other jurisdiction
of incorporation)

(IRS Employer
Identification No.)

6269 Caledon Road; King George, VA 22485

(Address of Principal Executive Offices)

(703) 789-3344

(Registrant's Telephone Number)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the last 90 days. Yes NO

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes NO

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

If an emerging growth company, indicate by check mark if the registrant has elected transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES NO

Applicable Only to Issuer Involved in Bankruptcy Proceeding During the receding Five Years.

N/A.

Applicable Only to Corporate Registrants

Securities registered to Pursuant to Section 12(b) of the Act.

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	FFLO	OTC QB

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 25,876,900 shares as of August 09, 2023

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ITEM 1. FINANCIAL STATEMENTS

FREE FLOW, INC. & SUBSIDIARIES Unaudited Condensed Consolidated Balance Sheets

	June 30, 2023 (Unaudited)	December 31, 2022 (Audited)
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,962	\$ 17,274
Trade Receivables - current	93,591	94,641
Refund due from IRS - ERTC	77,643	77,643
Rounding off the decimals - error	-2	-2
Inter-company	-	-
Inventories	-	890
TOTAL CURRENT ASSETS	173,193	190,446
Fixed Assets		
Land and Building, without depreciation	772,413	772,413
Less: Allowance for Depreciation	(241,228)	(241,228)
TOTAL FIXED ASSETS	531,185	531,185
Other Assets		
Delivery Trucks, before depreciation allowance	2,500	2,500
Allowance for Depreciation	(2,500)	(2,500)
Improvements in progress	10,697	10,697
Equipment and Delivery Trucks, before depreciation allowance	31,712	31,712
Allowance for Depreciation	(31,712)	(31,712)
TOTAL OTHER ASSETS	10,697	10,697
TOTAL ASSETS	\$ 715,074	\$ 732,328
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	6,747	1,647
Notes Payable	2,500	10,402
Notes Payable - Related Parties	9,634	9,634
TOTAL CURRENT LIABILITIES	18,881	21,683
Long Term Liabilities		
Incredible Bank - Revolving Line of Credit - \$350,000	319,319	319,319
PPPI	-	-
EIDL	499,900	499,900
PayPal Advance	29,517	33,528
Incredible Bank	847,817	851,817
TOTAL LONG TERM LIABILITIES	1,696,554	1,704,564
Total Liabilities	1,715,435	1,726,247
Redeemable Preferred Stock		
Series B: 500,000 shares authorized; 330,000 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity)	330,000	330,000
Series C: 500,000 shares authorized; 470,935 and 0 issued and outstanding as of December 31, 2018 and 2017 respectively (Classified as Mezzanine Equity) - As equity in Accurate Auto Parts, Inc.	470,935	470,935
Stockholders' Equity (Deficit)		
Preferred Stock (\$0.0001 par value, 20,000,000 shares authorized 10,000 shares par value \$0.0001 Class A issued on December 31, 2015	1	1
Additional Paid in capital		
Common stock, (\$0.0001 par value, 100,000,000 shares authorized and 26,200,000 shares issued and outstanding as of December 31, 2018 26,221,000 and 26,200,000 issued as on Dec. 31, 2019 and 2018 respectively	2,620	2,620
Additional Paid in capital	140,033	129,033
Subscription received - pending acceptance		-
Current year Profit (Loss)	(17,440)	(2,761,312)
(Accumulated Deficit) / Net worth, brought forward	(1,926,509)	834,803
(Accumulated Deficit) / Net worth		
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	(1,801,295)	(1,794,855)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	\$ 715,075	\$ 732,327

The accompanying notes are an integral part of the Unaudited Condensed Consolidated Financial Statements

FREE FLOW, INC. & SUBSIDIARIES
Unaudited Condensed Consolidated Statements of Operations

	<u>Six Months Ended June 30,</u>		<u>Three Months Ended June 30,</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
REVENUES				
REVENUES	\$ 4,032	\$ 128,721	\$ 3,076	\$ 67,990
TOTAL REVENUES	4,032	128,721	3,076	\$ 67,990
COST OF GOODS SOLD	13,703	121,030	3,892	66,999
GROSS PROFIT	(9,671)	7,691	(816)	991
GENERAL AND ADMINISTRATIVE EXPENSES				
Administrative expenses	26,077	77,702	15,538	46,518
Professional fees	14,712	47,204	12,493	37,067
Selling expenses	323	21,422	55	3,430
Financial expenses	704	48,582	281	40,097
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	41,816	194,910	28,367	127,112
PROFIT (LOSS) FROM OPERATIONS	(51,487)	(187,219)	(29,183)	(126,121)
OTHER (EXPENSE) INCOME	34,047	(2,493,548)	31,172	47,642
Other Income - Additional Inventory Recovered	-	-	-	-
NET INCOME (LOSS)	(17,440)	(2,680,767)	1,989	(78,479)
BASIC EARNING PER SHARE	(0.001)	(0.102)	0.000	(0.003)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING				
	25,876,900	26,221,000	25,876,900	26,221,000

The accompanying notes are an integral part of the Unaudited Condensed Consolidated Financial Statements

FREE FLOW, INC. & SUBSIDIARIES
Unaudited Condensed Consolidated Statements of Cash Flows

	Six Months Ended June 30,	
	2023	2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net (Loss)	\$ (17,440)	\$ (2,680,767)
Adjustments to reconcile net income to net cash provided by operating activities:		
Loss on disposal of fixed assets	-	989
Loan written off PPP 1	-	(41,675)
PNC Clover Note written off	(10,401)	-
Inventory written off	890	-
Assets of IAP	-	940,000
Inventory	-	2,525,484
Notes payable IAP	-	(937,666)
Changes in operating assets and liabilities :		
Increase /(Decrease) in Trades Payable	5,100	(21,065)
(Increase) Decrease in Inventory	-	(5,600)
Decrease in Trade Receivables	1,050	20,329
NET CASH (USED IN) BY OPERATING ACTIVITIES	(20,801)	(199,971)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from disposal of fixed assets	-	694
NET CASH PROVIDED BY INVESTING ACTIVITIES	-	694
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from notes payable - related parties	-	6,028
Proceeds from Notes Payable	2,500	5,000
Repayment of Notes Payable	-	(10,710)
Repayment to Pay Pal Advance	(4,011)	(6,685)
Repayment of Loan from Incredible Bank	(4,000)	(20,914)
Proceeds from Subscription Money	11,000	-
Proceeds / (Repayment) from EIDL Loan	-	353,600
NET CASH PROVIDED BY FINANCING ACTIVITIES	5,489	\$ 326,319
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(15,312)	127,042
CASH AND CASH EQUIVALENTS IN THE BEGINNING OF PERIOD	17,274	10,212
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	\$ 1,962	\$ 137,254

The accompanying notes are an integral part of the Unaudited Condensed Consolidated Financial Statements

FREE FLOW, INC. & SUBSIDIARIES
Unaudited Condensed Consolidated Statements of Stockholders' Equity

	<u>COMMON STOCK</u>		<u>PREFERRED STOCK</u>		<u>ADDITIONAL PAID-IN CAPITAL</u>	<u>SUBSCRIPTION RECEIVED</u>	<u>RETAINED EARNINGS</u>	<u>TOTAL STOCKHOLDERS' EQUITY</u>
	<u>SHARES</u>	<u>AMOUNT</u>	<u>SHARES</u>	<u>AMOUNT</u>				
			Series -A					
Balance as of January 1, 2023	26,221,000	\$ 2,620	10,000	\$ 1	\$ 129,033	\$ -	\$ (1,926,509)	\$ (1,794,855)
Shares Cancelled	(1,379,100)	-	-	-	-	-	-	\$ -
Net loss for the period	-	-	-	-	-	-	(19,429)	\$ (19,429)
Balance as of March 31, 2023	24,841,900	\$ 2,620	10,000	\$ 1	\$ 129,033	\$ -	\$ (1,767,486)	\$ (1,814,284)
Shares Issued	1,035,000	-	-	-	\$ 11,000	-	-	\$ 11,000
Net loss for the period	-	-	-	-	-	-	\$ 1,989	\$ 1,989
Balance as of June 30, 2023	25,876,900	\$ 2,620	10,000	\$ 1	\$ 140,033	\$ -	\$ (1,765,497)	\$ (1,801,295)
Balance as of January 1, 2022	26,221,000	\$ 2,620	10,000	\$ 1	\$ 131,033	\$ -	\$ 834,803	\$ 968,457
Shares Cancelled	(1,379,100)	-	-	-	-	-	-	\$ -
Net Loss for the period	-	-	-	-	-	-	(2,602,289)	\$ (2,602,289)
Balance as of March 31, 2022	26,221,000	\$ 2,622	10,000	\$ 1	\$ 131,033	\$ -	\$ (1,767,486)	\$ (1,633,832)
Net Loss for the period	-	\$ -	-	\$ -	\$ -	\$ -	\$ (78,479)	\$ (78,479)
Balance as of June 30, 2022	26,221,000	\$ 2,622	10,000	\$ 1	\$ 131,033	\$ -	\$ (1,845,964)	\$ (1,712,310)

The accompanying notes are an integral part of the Unaudited Condensed Consolidated Financial Statements

Free Flow, Inc.

Notes to Condensed Consolidated Financial Statements

June 30, 2023

(Unaudited)

NOTE 1 – ORGANIZATION AND DESCRIPTION OF BUSINESS

Free Flow, Inc. (the "Company") was incorporated on October 28, 2011 under the laws of State of Delaware to enter the green energy industry. It began with the idea of developing swimming pool solar pump system. The solar energy business became very volatile due to constant decline in prices of solar panels. The Company could not conclude any business in the solar energy sector. In February 2016 the Company formed a subsidiary namely JK Sales, Corp. (name changed to "Accurate Auto Sales, Inc.") and began the business of selling used auto parts.

Accurate Auto Sales, Inc., at a 19+ acre facility that it now owns, in King George, VA, buys end of life and wrecked automobiles from Insurance Auctions and disassembles the same to parts. After the dis-assembly these parts are labelled and stored at its warehouse, the inventory is uploaded and sold through a very sophisticated internet network. The primary customers are auto body and mechanic shops. Accurate Auto Parts, Inc. is in pause mode until it formulates new business policy.

In December 2020 the Company acquired the Assets of Inside Auto Parts, Inc. incorporated in 1993, which is centrally located between Richmond, Charlottesville, and Fredericksburg, Virginia with easy access to main transport routs. The salvage dealership, specializing in used foreign car and truck parts has been acquired by Free Flow, Inc. subsidiary named "FFLO - Inside Auto Parts, Inc." and has 21,953.9 square feet fully enclosed and another 17,392.35 square feet under roof enclosed on 3 sides, all located on 16 acres of land in Mineral, Virginia then owned by FFLO. After over a year the assets were resold to the seller. The primary reason not to continue was the Company's inability to get financing to pay off acquisition debt.

Subsequent to receipt, by another subsidiary of FFLO – namely Motors & Metals, Inc., of an LOI from an overseas buyer the Company planned to set up a "Scrap Metal Processing" plant and sought funding for equipment. A contract for purchase of equipment was intended to be executed with a Chinese equipment manufacturer, but due to Covid 19 pandemic the transaction came to a halt. Also, the Government of China put an embargo to finance US projects. However, Motors & Metals, Inc., diversified its efforts and began in physical trading of scrap metal and continues to do so.

On February 15, 2023, the Company signed a \$2,100,000 contract to sell the 19+ acre facility along with licenses. The transaction was due for closing on July 10, 2023 but did not close due to failure of the prospective buyer to get financing approved. The company thus decided to restart its operation with a new business plan that is focused on connecting "the sellers with the buyers" of used, end of life and wrecked automobiles through ON-LINE auction. The company's wholly owned subsidiary namely City Autos, Corp. (duly licensed as an Used Auto and Truck Dealership) is in the processing of setting up an on-line auto auction platform. Execution of a contract is being finalized with a provider of software as a service (SAAS) while the facility is being prepared to receive on consignment automobiles from Auto Dealers, Towing Companies and Charity Organizations for auction.

We have prepared the accompanying Unaudited Condensed Consolidated Financial Statements pursuant to the U.S Securities and Exchange Commission ("SEC") applicable to interim financial statements. Accordingly, certain information related to our significant accounting policies and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") have been condensed or omitted. These Unaudited Condensed Consolidated Financial Statements reflect, in the opinion of the management, all material adjustments necessary to fairly state, in all material respects, our financial position, results of operations and cash flows for the periods presented.

Results for the interim periods are not necessarily indicative of the results that can be expected for any subsequent interim period or a full year. These interim financial statements should be read in conjunction with our audited

NOTE 2 - GOING CONCERN

Future issuances of the Company's equity or debt securities will be required for the Company to continue to finance its operations and continue as a going concern. The Company's present revenues are marginally sufficient to meet operating expenses. The financial statement of the Company has been prepared assuming that the Company will continue as a going concern, which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. The Company had incurred cumulative net losses of \$1,802,295 since its inception thus requires greater sales for its contemplated operational and marketing activities to take place. The Company's ability to increase additional sales through the future is unknown. The obtainment of additional sales, the successful development of the Company's contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. The ability to successfully resolve these factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

Based on the depreciated book value of the property amounting to \$531,185, the management is of the opinion that the present value of the property is over \$2,500,000. Thus there is an asset value of an approximate amount of \$2,000,000 that is not reflected in the financials of the company.

NOTE 3 – INCORPORATION OF SUBSIDIARY

In February 2015, the company incorporated a subsidiary, Promedaff, Inc. and purchased a skin care product line and formulations for \$2,000,000 against a promissory note. An e commerce platform was set up for sales and marketing. The efforts did not bear any success and the entire inventory was sold through the Seller and the Promissory Note was cancelled and marked “VOID”. The name of this entity has been changed to Motors & Metals, Inc. In August 2018 Motors & Metals, Inc. received firm expression of interest from an overseas buyer willing to place long term purchase orders to buy 3,000 to 5,000 MT of Processed Scrap Metal. For over eight (8) months, the management scouted around to find a seller but learnt that no scrap metal processor was willing to entertain the business due to their loyalty agreements they have with their Buyer(s). Ultimately, the management decided to set up its own Scrap Metal Processing facility at the company owned 20 acre facility in King George, Virginia

After getting the Zoning re-validated, the application was approved by the State of Virginia in early 2020. Thus Motors & Metals, Inc. has a valid license to operate as a Recycling Facility – Scrap Metal Processor. Concurrently, the management began preparation of feasibility study and conclude to purchase the machinery and equipment from the Chinese manufacturer who has a presence in the USA. A Sales Order/Proforma Invoice has been received but do to an embargo by the Chinese Government not to finance any such trade for USA, the proposal is moving slow which alternate financing arrangements are still being sought.

The Management is also in discussion with a USA manufacturer to facilitate financing even though the prices are higher than the Chinese.

The cost of the project is estimated at \$7,000,000 with an EBITDA of 20% p.a.

As reported in 10Qs for the earlier quarters, as well as in 10-K for the Annual reports, on February 4, 2016 the company incorporated another subsidiary in the State of Virginia under the name of JK Sales, Corp. (on December 7, 2017 the name was changed to Accurate Auto Parts, Inc.) and has since remained in the business of buying end of life and salvage vehicles and selling auto parts.

On April 17, 2018, the company incorporated in Virginia, another subsidiary named Accurate Investments, Inc. the objectives of acquiring real estate property, which plan did not materialize. However, Accurate Investments, Inc. continues to pursue other investment opportunities that could add revenues to the Company.

On January 4, 2017, the company incorporated in Virginia another subsidiary named City Autos, Corp. with the objectives of operating an auto dealership and has finally commenced operations. Free Flow Auto Auction, an on-line auto auction platform is expected to be launched by the end of third quarter.

On December 22, 2020, the company through another subsidiary named FFLO – Inside Auto Parts, Inc. acquired the assets and business of an auto recycling entity located on a 16 acre facility in Mineral, Virginia. These assets through an amicable settlement, were resold to the seller in January 2022 due to reason that company failed to obtain to financing to redeem the promissory note given to the Seller.

NOTE 4 – RELATED PARTY

As of December 31, 2022, the Company had a note payable in the amount of \$9,989 to Redfield Holdings, Ltd. a related party. During the six months ended June 30, 2023, there was no change in the amount owed. The note is unsecured and does not bear any interest and has a maturity date of December 30, 2023.

Redfield Holdings Ltd. is 100% owned by the CEO.

NOTE 5 – CAPITAL STOCK

The Company has authorized 100,000,000 shares of common shares with a par value of \$0.0001 per shares and 20,000,000 shares of preferred stock, with a par value of \$0.0001 per shares.

On August 5, 2020, the company filed the following Amendment to the Capital Stock:

The amount of the total Common Stock of the corporation is Hundred Million (100,000,000) shares of Common Stock, par value (\$.0001) per shares.

The total amount of Preferred Stock of the corporation is Twenty Million (20,000,000) shares, par value (\$.0001) per share. The preferences being that there will be various series of Preferred Share, such preferences are more specifically defined as under along with the number of shares allocated to each series:

Series “A”: Number of shares allocated are Ten Thousand (10,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series “A” will carry voting rights equal to Ten Thousand (10,000) shares of Common Shares; thus the voting rights attributed to all of these 10,000 shares would be equal to One Hundred Million common shares.

Series “B”: Number of shares allocated are Five Hundred Thousand (500,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series “B” will carry voting rights equal to one share of Common Shares; and are redeemable with 365 days’ notice.

Series “C”: Number of shares allocated are Five Hundred Thousand (500,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series “C” will carry voting rights equal to one share of Common Shares and could be used to assign corresponding capital in to any subsidiary of Free Flow, Inc. with a view to extend comfort to any lender. Such shares are redeemable upon such lender authorizing the redemption of capital in the respective subsidiary company.

Series “D”: Number of shares allocated are Fifteen Million (15,000,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series “D” will carry voting rights equal to one share of Common Shares This series of shares could be issued against subscription of any amount as the board of directors and/or majority of the shareholders approve. Series “D” shares could be converted in to common shares as approved by the majority shareholders.

Series “E”: Number of shares allocated are Three Million Nine Hundred Ninety Thousand (3,990,000) – par value \$.0001 per share; one share of this class of Preferred Stock Series “E” will carry voting rights equal to one share of Common Shares This series of shares could be issued against subscription in cash or kind including but not limited to subscription directly into capital account of any subsidiary for any amount as the board of directors and/or majority of the shareholders approve. Series “E” shareholders could be entitled to a specifically defined profit sharing in a

specific project or transaction(s). Series E shares could be redeemable and/or converted in to common shares as agreed between the subscriber(s) and approved by the majority shareholders and/or by the Board of Directors of the Company.

The amendment effected herein was authorized by the affirmative vote of the holders of a majority of the outstanding shares entitled to vote thereon at a meeting of the shareholders pursuant to Section 242 of the General Corporation Law of the State of Delaware

Pursuant to the resolution of the shareholders meeting held on March 30, 2015, the Company designated 500,000 shares of the preferred authorized shares as preferred shares – Series “B” shares. The preferred shares – Series “B” were assigned the following preferences:

- a) Each share to carry one vote.
- b) Each share will be redeemable with a 365 days written notice to the company.
- c) Each share will be junior to any debt incurred by the Company.
- d) The redemption value will be the par value at which such “preferred shares – series B” are bought by the subscriber.
- e) Each share will carry a dividend right at par with the common shares.

On December 31, 2014, the Company had a Note outstanding in the principal amount of \$330,000 plus interest payable to GS Pharmaceuticals, Inc. By mutual consent this note and accrued interest was converted to 330,000 preferred shares – Series “B”.

On March 31, 2015, an amount of \$58,000 was subscribed by Redfield Holdings, Ltd. by cancellation of a Note against the issuance of 9,700 shares of preferred shares – Series “A”. These shares were issued to Redfield Holding, Ltd. thus making a total of entire designated preferred shares – Series “A” shares to Redfield Holdings, Ltd. Each share of preferred shares – Series “A” carries voting right equal to 10,000 common shares.

On September 30, 2017, total preferred shares issued and outstanding are 10,000 Series “A” and 330,000 Series “B”.

On April 2, 2019, in a private transaction the Company accepted a sum of \$14,490 against issuance of 21,000 restricted Common shares of the Company. Thus the total common shares issued and outstanding as on September 30, 2019 stood at 26,221,000.

On August 17, 2020, the Company completed its Private Placement Memorandum to raise \$19.5 million with no minimum, against issuance of 15,000,000 Series “D” shares at a price of \$1.30 per share. The memorandum can be accessed on Company’s website, i.e., www.FreeFlowPLC.com

NOTE 6 – SUBSEQUENT EVENTS

On July 10, 2023, the prospective buyer of the 19+ acre facility failed to close the transaction due to the financing arrangement having failed. Thus, the company decided to restart its operations under a new business plan that is focused on receiving automobiles on consignment bases for sale through its auto auction platform. A first consignment comprising of approximately 30 automobiles is being prepared to commence sales.

ITEM 2. MANAGEMENT’S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

THE FOLLOWING DISCUSSION SHOULD BE READ IN CONJUNCTION WITH OUR UNAUDITED FINANCIAL STATEMENTS AND NOTES THERETO INCLUDED HEREIN. IN CONNECTION WITH, AND BECAUSE WE DESIRE TO TAKE ADVANTAGE OF, THE “SAFE HARBOR” PROVISIONS OF THE PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995, WE CAUTION READERS REGARDING CERTAIN FORWARD LOOKING STATEMENTS IN THE FLOWING DISCUSSION AND ELSEWHERE IN THE THIS REPORT AND IN ANY OTHER STATEMENT MADE BY, OR AN BEHALF, WHETHER OR NOT IN FUTURE FILINGS WITH THE SECURITIES AND EXCHANGE COMMISSION, FORWARD-LOOKING STATEMENTS ARE STATEMENT NOT BASED ON HISTORICAL INFORMATION AND WHICH RELATE TO FUTURE OPERATIONS, STRATEGIES, FINANCIAL RESULTS OR OTHER DEVELOPMENTS. FORWARD-LOOKING

STATEMENTS ARE NECESSARILY BASED UPON ESTIMATES AND ASSUMPTIONS THAT ARE INHERENTLY SUBJECT TO SIGNIFICANT BUSINESS, ECONOMIC AND COMPETITIVE UNCERTAINTIES, MANY OF WHICH ARE BEYOND OUR CONTROL AND MANY OF WHICH, WITH RESPECT TO FUTURE BUSINESS DECISIONS, ARE SUBJECT TO CHANGE, THESE UNCERTAINTIES AND CONTINGENCIES CAN AFFECT ACTUAL RESULTS AND COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE EXPRESSED IN ANY FORWARD-LOOKING STATEMENTS AND COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE EXPRESSED IN ANY FORWARD LOOKING STATEMENTS MADE BY, OR ON OUR BEHALF, WE DIS TO UPDATE FORWARD-LOOKING STATEMENTS.

PLAN OF OPERATION

Auto Parts Division:

The company has decided to restart is auto parts business and is preparing the facility and warehouses accordingly.

City Autos, Corp.

The company is focusing on a new business model whereby it will begin a new division under the trade name as "Free Flow Auto Auction. This is an on-line auto auction platform. Auto Dealers, Towing Companies, Charity Organizations that collect automobiles will be targeted to consign their vehicles for an auction sale. If the reserve price is not met then Accurate Auto Parts will have the opportunity to purchase such automobiles for dismantling into parts.

Motors & Metal, Inc.:

Having shelved the plan to set up a scrap metal processing plant at its facility in King George, as the purchase orders of customers from abroad are still active, the management in addition to trading in scrap metal may continue pursuing setting up its own facility.

RESULTS OF OPERATIONS

The Company did recognize revenue for a sum of \$4,032 during the six months ended June 30, 2023 and \$128,721 of revenues during the six months ended June 30, 2022. The net revenues for the period ended June 30, 2023 were less by \$124,689 than for the same period during 2022 and the Cost of Goods Sold was low by \$107,327 during the period ended June 30, 2023, as compared to the same period during 2022. There is Gross Loss of \$ 9,671 as on June 30, 2023 as compared to the Gross Profit of \$ 7,69 for the same period during 2022.

During the six months ended June 30, 2023, the Company incurred operational expenses of \$41,816. This compares to \$194,910 for the six months ended June 30, 2023. This decrease in operational expenses reflects the decrease in operation staff.

During the six months ended June 30, 2023, the company recognized a net loss of \$17,440 as compared to the net loss of \$2,680,767 for the corresponding period in the year 2022, thus recognizing a significant decrease as compared to the six months ended June 30, 2022.

The tax returns for the previous year has been filed and due to loss there is no tax liability.

The Company's office continues to be relocated at 6269 Caledon Road, King George, VA 22485

LIQUIDITY

THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S REPORT ON THE COMPANY'S FINANCIAL STATEMENTS AS OF DECEMBER 31, 2017, AND FOR EACH OF THE PRECEDING YEARS THEN ENDED, INCLUDES A "GOING CONCERN" EXPLANATORY PARAGRAPH, THAT DESCRIBES SUBSTANTIALLY DOUBT ABOUT THE COMPANY'S ABILITY TO CONTINUE AS A GOING CONCERN.

On June 30, 2023, the Company had total current assets of \$172,193 consisting of \$962 in cash and \$93,591 in trade receivables, and NIL value of Inventory.

NEED FOR ADDITIONAL CAPITAL

The Company does not have capital sufficient to meet its expansion Capital needs. The Company will have to seek loans or Equity placements to cover such cash needs.

No commitments to provide additional funds have been made by the Company's management or other stockholders. Accordingly, there can be no assurance that any additional funds will be available to the Company to allow it to cover the Company's expansion budget.

The Company has completed of a Private Placement Memorandum (PPM) under rule 506 (c) of the SEC Act of 1933 for a sum of Nineteen Million Five Hundred Thousand Dollars \$19,500,000 against issuance of convertible preferred shares to augment its needs for expansion and acquisitions of existing, profitable Auto Parts Companies in USA and Canada as well as to pay-off all interest bearing borrowings to become a "Sharia Compliant" entity. The management is in discussion with a few Investment Bankers, results are expected in due course of time. The Company or its Management does not guarantee of this PPM will be resulted in attracting subscriptions and that it will be successful.

REVENUE RECOGNITION

The Company recognizes revenues on arrangements in accordance with Securitas and Exchange Commission Staff Accounting Bulletin Topic 13, REVENUE RECOGNITION and FASB ASC 605-15-25, REVENUE RECONGNITION. In all cases, revenue is recognized only when the price is fixed or determinable, persuasive evidence of an arrangement exists, the service is performed and collectability is reasonable assured. The Company reported gross revenues of \$2,920,149 for the year ending December 31, 2022.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISKS

As a "Smaller Reporting Company" as defined by item 10 of Regulation S-K , we are not required to provide information required by this item.

ITEM 4. CONTROLS AND PROCEURES

Management's Report on Disclosure Controls and Procedures

Management is responsible for establishing and maintaining adequate internal control so as to

- (1) maintain the records in reasonable detail, which will accurately and fairly reflect the transactions and dispositions of the Company's assets;
- (2) to provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that the Company's receipts and expenditures are made within the delegated authority ; and
- (3) to provide reasonable assurance for the prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on company's financial statements.

However, the management asserts that the company does not have any accounting staff due to limited financial resources though has plans to recruit gradually. Also, this company does not have a well written document on accounting policies and procedures, though has plans to have them shortly. Consequently, this can result in possible errors in the presentation and disclosure of financial information in our annual, quarterly, and other filings.

The SIC Code of 1700 as showing in Edgar for this company is no longer valid, since this company is now dealing with the auto parts, as OEM Recycled Auto Parts. Segregation of duties is an important factor in Internal Control. Though it is achieved to a certain extent, the management is committed to strengthen the internal controls effectively in the coming months.

Changes in Internal Control over Financial Reporting

There have been no changes in our internal controls over financial reporting that occurred during the period ended March 31, 2023, that have materially or are reasonably likely to materially affect, our internal controls over financial reporting.

PART II – OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

None.

ITEM 1A. RISK FACTOR

Not Applicable to Smaller Reporting Companies.

ITEM 2 UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

During the period of January 1, 2015 and March 31, 2015, the Company issued 9,700 shares of Preferred Shares – Series “A” for a sum of \$58,000 and 330,000 shares of Preferred Shares – Series “B” for a sum of \$330,000 which were the result of conversion of certain debts of the company.

On April 2, 2019, in a private transaction the Company accepted a sum of \$14,490.00 against issuance of 21,000 restricted Common shares of the Company. Thus the total common shares issued and outstanding as on June 30, 2019 stood at 26,221,000

During the current quarter the company issued 1,035,000 of common shares for a sum of \$11,000.00. while 1,379,100 were cancelled. Thus, the total common shares outstanding as of June 30, 2023 are 25,876,900.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURE

Not Applicable

ITEM 5. OTHER INFORMATION

PART II. OTHER INFORMATION

ITEM 6. EXHIBITS.

The following exhibits are included with this quarterly filing. Those marked with an asterisk and required to be filed hereunder, are incorporated by reference and can be found in their entirety in our original Registration Statement on Form S-1, filed under SEC File Number 000-54868, at the SEC website at www.sec.gov:

<u>Exhibit No.</u>	<u>Description</u>
3.1	Articles of Incorporation*
3.2	Bylaws*
31.1	Sec. 302 Certification of Principal Executive Officer
31.2	Sec. 302 Certification of Principal Financial Officer
32.1	Sec. 906 Certification of Principal Executive Officer
32.2	Sec. 906 Certification of Principal Financial Officer
101	Interactive data files pursuant to Rule 405 of Regulation S-T

SIGNATURES

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

Free Flow Inc.
Registrant

Dated: August 9, 2023

By: /s/ Sabir Saleem
Sabir Saleem, Chief Executive Officer,
Chief Financial and Accounting Officer

CERTIFICATION

I, Sabir Saleem, certify that:

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

Date: August 9, 2023

/s/ Sabir Saleem

Sabir Saleem

Chief Executive Officer

CERTIFICATION

I, Sabir Saleem, certify that:

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

Date: August 09, 2023

/s/ Sabir Saleem

Sabir Saleem

Chief Financial Officer and Principal Accounting Officer

CERTIFICATION

Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Free Flow, Inc. (the "Company") for the period ended March 31, 2017, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), Sabir Saleem, as Chief Executive Officer of the Company, hereby certifies, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

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

Date: August 09, 2023

By: /s/Sabir Saleem

Chief Executive Officer

This certification accompanies each Report pursuant to § 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of §18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

CERTIFICATION

Pursuant to 18 U.S.C. 1350
(Section 906 of the Sarbanes-Oxley Act of 2002)

In connection with the Quarterly Report on Form 10-Q of Free Flow, Inc. (the "Company") for the period ended March 31, 2017, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), Sabir Saleem, as Chief Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. §1350, as adopted pursuant to §906 of the Sarbanes-Oxley Act of 2002, that:

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

Date: August 9, 2023 By: /s/ Sabir Saleem

Sabir Saleem
Chief Financial Officer

This certification accompanies each Report pursuant to § 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of §18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

EXHIBIT I

ACKNOWLEDGMENT OF RECEIPT OF OFFERING MEMORANDUM AND CONDITIONS OF THE OFFERING OF COMMON STOCK OF FREE FLOW, INC. TO ACCREDITED INVESTORS

I HEREBY ACKNOWLEDGE AS FOLLOWS:

- *These securities may be sold only to Accredited Investors, which for natural persons, are investors who meet certain minimum annual income or net worth threshold;*
- *The securities are being offered in reliance on an exemption from the registration requirements of the Securities Act and are not required to comply with specific disclosure requirements that apply to registration under the Securities Act;*
- *The Commission has not passed upon the merits of or given its approval to the securities, the terms of the Offering, or the accuracy or completeness of any Offering materials;*
- *The securities are subject to legal restrictions on transfer and resale and investors should not assume they will be able to resell their securities; and*
- *Investing in securities involves risk, and investors should be able to bear the loss of their investment.*
- *The Issuer, Free Flow, Inc. must verify the Accredited Investor status of the potential Investor, as set forth below.*

PATRIOT ACT RIDER

THE INVESTOR HEREBY REPRESENTS AND WARRANTS THAT THE INVESTOR IS NOT, NOR IS IT ACTING AS, AN AGENT, REPRESENTATIONS, INTERMEDIARY OR NOMINEE FOR, A PERSON IDENTIFIED ON THE LIST OF BLOCKED PERSONS MAINTAINED BY THE OFFICE OF FOREIGN ASSETS CONTROL, U.S. DEPARTMENT OF TREASURY, IN ADDITION, THE INVESTOR HAS COMPLIED WITH ALL APPLICABLE U.S. LAWS, REGULATIONS, DIRECTIVES, AND EXECUTIVE ORDERS RELATING TO ANTI-MONEY LAUNDERING, INCLUDING BUT NOT LIMITED TO THE FOLLOWING LAWS: (1) THE UNITING AND STRENGTHENING AMERICA BY PROVIDING APPROPRIATE TOOLS REQUIRED TO INTERCEPT AND OBSTRUCT TERRORISM ACT OF 2001, PUBLIC LAW 107-56, AND (2) EXECUTIVE ORDER, 13224 (BLOCKING PROPERTY AND PROHIBITING TRANSACTIONS WITH PERSON WHO COMMIT, THREATEN TO COMMIT, OR SUPPORT TERRORISM) OF SEPTEMBER 23, 2001.

REQUIREMENTS ON RULE 506(C) OFFERINGS – ACCREDITED INVESTOR VERIFICATION

Nature and Terms of the Offering. The nature of the offering – such as the means through which the issuer publicly solicits purchasers – is relevant in determining the reasonableness of the steps taken to verify Accredited Investor status. An issuer that solicits new investors through a website accessible to the general public, through a widely disseminated email or social email solicitation, or through print media, such as a newspaper, is obligated to take greater measures to verify Accredited Investor status than an issuer that solicits new investors from a database of pre-screened Accredited Investors created and maintained by a reasonably reliable third party. The SEC has stated that an issuer will be entitled to rely on a third party that has verified a person's status as an Accredited Investor, provided that the issuer has a reasonable basis to rely on such third-party verification.

Non-Exclusive Methods of Verifying Accredited Investor Status. In addition to a principles-based method of verification, we may use one of four specific non-exclusive methods of verifying Accredited Investor status for natural persons that, if used, may be deemed to satisfy the verification requirement in Rule 506(c); provided, however, that none of these methods will be deemed to satisfy the verification requirement if the issuer or its agent has knowledge that the purchaser is not an Accredited Investor.

First, in verifying whether a natural person is an Accredited Investor on the basis of income, an issuer is deemed to satisfy the verification requirement in Rule 506(c) by reviewing copies of any Internal Revenue Service (“IRS”) form that reports income, including, but not limited to, a Form W-2 (“Wage and Tax Statement”), Form 1099 (report of various types of income), Schedule K-1 of Form 1065 (“Partner’s Share of Income, Deductions, Credits, etc.”), and a copy of a filed Form 1040 (“U.S. Individual Income Tax Return”), for the two most recent years, along with obtaining a written representation from such person that he or she has a reasonable expectation of reaching the income level necessary to qualify as an Accredited Investor during the current year. In the case of a person who qualifies as an Accredited Investor based on joint income with that person’s spouse, we may satisfy the verification requirement in Rule 506(c) by reviewing copies of these forms for the two most recent years in regard to, and obtaining written representation from, both the person and the spouse.

Second, in verifying whether a natural person is an Accredited Investor on the basis of net worth, we may satisfy the verification requirement in Rule 506(c) by reviewing one or more of the following types of documentation, dated within the prior three months, and by obtaining a written representation from such person that all liabilities necessary to make a determination of net worth have been disclosed. In the case of a person who qualifies as an Accredited Investor based on joint net worth with that person’s spouse, we may satisfy the verification requirement in Rule 506(c) by reviewing such documentation in regard to, and obtaining representations from, both the person and the spouse. For assets: bank statements, brokerage statements and other statements of securities holdings, certificates of deposit, tax assessments and appraisal reports issued by independent third parties are deemed to be satisfactory; and for liabilities: a consumer report (also known as a credit report) from at least one of the nationwide consumer reporting agencies is required.

Third, we may satisfy the verification requirement in Rule 506(c) by obtaining a written confirmation from a registered broker-dealer, an SEC-registered investment adviser, a licensed attorney, or a certified public accountant that such person or entity has taken reasonable steps to verify that the purchaser is an Accredited Investor within the prior three months and has determined that such purchaser is an Accredited Investor. While third-party confirmation by one of these parties will be deemed to satisfy the verification requirement in Rule 506(c), depending on the circumstances, and issuer may be entitled to rely on the verification of Accredited Investor status by a person or entity other than one of these parties, provided that any such third party takes reasonable steps to verify that purchasers are Accredited Investors and has determined that such purchasers are Accredited Investors, and the issuer has a reasonable basis to rely on such verification.

Investor Qualifications

Each investor must represent in writing that, among other things (i) he, she or it is purchasing the Securities for his, her or its own account, for investment and not with a view towards distribution, and (ii) he, she or it has such knowledge and experience in financial and business matters that he, she or it is capable of evaluating without outside assistance the merits and risks of investing in the Securities, or he, she or it and his, her or its purchaser representative together have such knowledge and experience that they are capable of evaluating the merits and risks of investing in the Offering.

We must take reasonable steps to verify the Accredited Investor status of a purchaser and form a reasonable belief that the purchaser is an Accredited Investor at the time of the sale of securities based upon a) the investor's representation and b) third party verification. Subsequent to the sale, if it becomes known that the purchaser did not meet the financial or other criteria in the definition of "Accredited Investor" at the time of sale, we, our Company, in its sole discretion may unilaterally rescind the sale and refund the investment, without further liability.

An issuer does not lose the ability to rely on Rule 506(c) for an offering if a person who does not meet the criteria for any category of Accredited Investor purchases securities in the offering, so long as the issuer took reasonable steps to verify that the purchaser was an Accredited Investor and had a reasonable belief that such purchaser was an Accredited Investor at the time of the sale of securities.

We may choose to verify the Accredited Investor status of a purchaser in this Rule 506(c) offering by using the Net Worth Verification method provided in the rule and, as required under this method, review the relevant documentation dated within the prior three months. If, at the time the purchaser decides to purchase securities in the offering, the previously submitted documentation is not dated within the prior three months of the time of the sale of securities, we may not continue to rely on the net worth verification method provided in the rule.

The third-party verification method in the non-exclusive list of verification methods under Rule 506(c) requires written confirmations from an attorney or certified public accountant who is licensed or duly registered, as the case may be, in good standing.

We may satisfy the verification requirement of Rule 506(c) by either using the principles-based method of verification or relying upon one of the specific, non-exclusive verification methods listed in the rule (see below). Although use of the non-exclusive verification methods is not required, if we choose to use one of the methods, it must satisfy the specific requirements of that method. We must determine that we have taken reasonable steps to verify the purchaser's Accredited Investor status under the principles-based method of verification.

Under Rule 506(c), we are required to take reasonable steps to verify the Accredited Investor status of purchasers. Among the factors we consider under this facts and circumstances analysis are:

- The nature of the purchaser and the type of Accredited Investor that the purchaser claims to be; and
- The amount and type of information that the issuer has about the purchaser. Some purchasers may be Accredited Investors based on a combination of their status and the amount of their total assets, such as:
 - a plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees, if such plan has total assets in excess of \$5 million; or
 - an Internal Revenue Code ("IRC") Section 501(c)(3) organization, corporation, Massachusetts or similar business trust, or partnership, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of \$5 million.
- Natural persons may be Accredited Investors based on either their net worth or their annual income, as follows:

- a natural person whose individual net worth, or joint net worth with that person's spouse, exceeds \$1 million, excluding the value of the person's primary residence; or
- a natural person who had an individual income in excess of \$200,000 in each of the two most recent years, or joint income with that person's spouse in excess of \$300,000 in each of those years, and has a reasonable expectation of reaching the same income level in the current year.

Bad Actor Prohibition – Restrictions Imposed by Regulation D, Rule 506(d)

Regulation D, Rule 506(d) was adopted by the SEC under the JOBS Act on September 23, 2013. Rule 506(d) pertains to Investors who acquire more than twenty percent (20%) of the voting (equity) interests in companies seeking an exemption from securities registration under Rule 506. Such Investors are deemed "covered persons". If such Investors have been subject to certain "disqualifying events" (as defined by the SEC), they must either: a) disclose such events to other Investors (if the disqualifying event occurred before September 23, 2013); or b) own less than twenty percent (20%) of the voting (equity) Interests in the Company (if the disqualifying event occurred after September 23, 2013), and c) they may not participate in management or fundraising for the Company. Disqualifying events are broadly defined to include such things as criminal convictions, citations, cease and desist or other final orders issued by a court, state or federal regulatory agency related to financial matters, Investors, securities violations, fraud, or misrepresentation.

Investors or other covered persons who do not wish to be subject to this requirement should: a) acquire less than twenty percent (20%) of the voting Interests in the Company (or ensure that the Interests they acquire are non-voting), and b) abstain from participating in management or fundraising for the Company. Covered persons have a continuing obligation to disclose disqualifying events both: a) at the time they are admitted to the Company, and b) when such disqualifying event occurs (if later), for so long as they are participating in the Company. Failure to do so may cause the Company to lose its Rule 506 securities exemption. A shareholder who becomes subject to this provision and fails to report it to the Company may be responsible for any damages the Company suffers, as a result.

Condition to Acceptance of Subscription.

On or prior to the Closing Date, our Company shall have been furnished such documents and certificates as the Investor may provide our Company to review or pass upon the investors status as an Accredited Investor, or in order to evidence the accuracy, completeness or satisfaction of any of the representations, warranties or conditions herein contained, as to investors status as an Accredited Investor.

Information about the Purchaser. The amount and type of information that we have about a purchaser can also be a significant factor in determining what additional steps would be reasonable to take to verify the purchaser's Accredited Investor status. The more information we have indicating that a prospective purchaser is an Accredited Investor, the fewer steps it may have to take, and vice versa. Examples of the types of information that we may review or rely upon, any of which might, depending on the circumstances, in and of themselves constitute reasonable steps to verify a purchaser's Accredited Investor status – include, without limitation:

- A publicly available information in filings with a federal, state or local regulatory body – for example, without limitation:
- the purchaser is a named executive officer of an Exchange Act registrant, and the registrant's proxy statement discloses the purchaser's compensation; or

- the purchaser claims to be an IRC Section 501(c)(3) organization with \$5 million in assets, and the organization's Form 990 series return filed with the Internal Revenue Service discloses the organization's total assets;
- Third-party information that provides reasonably reliable evidence that a person falls within one of the enumerated categories in the Accredited Investor definition – for example, without limitation:
- The purchaser is a natural person and provides copies of pay stubs for the two most recent years and the current year; or
- Specific information about the average compensation earned at the purchaser's workplace by persons at the level of the purchaser's seniority is publicly available; or
- Verification of a person's status as an Accredited Investor by a third party, provided that the issuer has a reasonable basis to rely on such third-party verification.

Conditions to the Investor's Obligations

The obligation of the Investor to purchase the Securities at the Closing is subject to the following conditions:

- a) The representations and warranties of our Company contained herein shall be true and correct in all material respects on and as of the Closing Date.
- b) There shall be no preliminary or permanent injunction or other order, decree or ruling issued by a court of competent jurisdiction or by a governmental, regulatory or administrative agency or commission, nor any statute, rule, regulation or order promulgated or enacted by any governmental authority, prohibiting or otherwise restraining the sale or purchase of the Securities.
- c) Prior to the Closing, there shall have been no material adverse change nor development involving a prospective change in the condition, prospects or the business activities, financial or otherwise, of our Company as a whole, from the latest dates as of which such condition is set forth in this Agreement.

The offering as set forth in this Offering Memorandum has NOT been registered with the Securities and Exchange Commission or with any State securities commissions and is offered under the exemption from Registration provided by Rule 506(c) of Regulation D thereof, or other applicable exemptions, relating to limited offerings.

I hereby acknowledge receipt of the Offering Memorandum dated August 17, 2020 and represent that:

1. I recognize the speculative nature of an investment in our Company and the risk of total loss from such an investment. I also understand that an investment in our Company is not liquid and thus I am prepared to hold this investment indefinitely.
2. I hereby represent that I meet either or both of the following standards: (a) by virtue of my own investment acumen, business experience, or independent advice, I am capable of evaluating the hazards and merits of making an investment; and/or (b) I have financial responsibility measured by annual income and net worth which is suitable to a proposed investment in a high risk investment program, and I am an Accredited Investor as defined in the Subscription Agreement attached hereto as Exhibit I

3. I hereby represent that:

- a. I have received and read the Offering Memorandum;
- b. I will use the Offering Memorandum only for my purposes; and
- c. I will not reproduce or duplicate the Offering Memorandum;

4. I understand that I and my Purchaser Representative(s), if any, have an opportunity to review all pertinent facts concerning our Company and management and to obtain other information I might request, to the extent possessed or obtained without unreasonable effort and expense, in order to verify the accuracy of the information in the Offering Memorandum for Free Flow, Inc.

5. I hereby provide my financial statement and last two years tax returns and swear and affirm that it is true and correct as of date hereof.

If I am presenting an Attorney or CPA's Certification, I hereby authorize the following person to provide any necessary financial information or Certification for me to Free Flow, Inc.:

Name -PLEASE PRINT Title

_____Tele.: # and Email address:_____

Street Address

City / State Zip

(1) If I decide to purchase Shares in our Company I also will complete and execute the Subscription Agreement in the form contained in the Offering Memorandum.

INVESTOR APPLICANT(S)

Dated: _____

(Name) PLEASE PRINT (Signature)

_____ Home Telephone: _____ (Street Address)

_____ Office Telephone: _____ (City) (State) (Zip)

(Name) PLEASE PRINT (Signature)

_____ Home Telephone: _____ (Street Address)

_____ Office Telephone: _____ (City) (State) (Zip)

Purchaser Representative

THIS RECEIPT MUST BE SIGNED AND RETURNED TO OUR COMPANY OR YOUR PURCHASER REPRESENTATIVE AT THE TIME YOU RECEIVE THE OFFERING MEMORANDUM.

EXHIBIT J

SUBSCRIPTION AGREEMENT

All of the outstanding shares purchased hereby will be “restricted securities” within the meaning of Rule 144 under the Securities Act of 1933, as amended. As restricted shares, these shares may be resold only pursuant to an effective registration statement or under the requirements of Rule 144 or other applicable exemptions from registration under the Act and as required under applicable state securities laws.

SUBSCRIPTION AGREEMENT

Free Flow, INC.

A Delaware Corporation

PREFERRED STOCK SERIES “D” (Restricted)

SUBSCRIPTION AGREEMENT AND REPRESENTATIONS

ACCREDITED INVESTORS ONLY

TO: Free Flow, Inc.

Gentlemen:

I, the undersigned, understand that Free Flow, Inc., a Delaware Corporation (the “Company”) is offering restricted shares of Preferred Stock Series D of our Company at \$1.30 per share, containing terms and conditions incorporated herein by this reference

I hereby offer to purchase _____ shares of restricted Preferred stock series D @ \$1.30 per share and hereby agree to pay \$_____.00 to the Company by _____ and upon acceptance by you, I agree to become a Shareholder of the Company under terms hereof.

In order to induce the Company to accept my offer, I represent as follows:

(1) ACKNOWLEDGMENT OF RECEIPT OF COPIES OF THE OFFERING MEMORANDUM. I hereby acknowledge that I have received the Offering Memorandum and attached exhibits (as may be supplemented from time to time) relating to the Company, including financial information containing Use of Proceeds and such other documents as I have requested.

(2) AVAILABILITY OF INFORMATION. I hereby acknowledge that the Company has made available to me the opportunity to ask questions of, and receive answers from the Company and any other person or entity acting on its behalf, concerning the contents of the Plan and the information contained in the corporate documents and to obtain any additional information, to the extent the Company possesses such information or can acquire it without unreasonable effort or expense, necessary to verify the accuracy of the information provided by the Company and any other person or entity acting on its behalf.

(3) REPRESENTATIONS AND WARRANTIES. I represent and warrant to the Company and understand that it is relying upon the accuracy and completeness of such representations and warranties in connection with the availability of an exemption for the offer and sale of the note from the registration requirements of applicable federal and state securities laws.

(4) RESTRICTED SECURITIES.

(a) I understand that the shares have not been registered under the Securities Act of 1933, as amended (The Act), or any state securities laws.

(b) I understand that if my subscription offer is accepted and the shares issued, I cannot sell or otherwise dispose of the shares unless the instruments being sold registered under the Act or the state securities laws or exemptions there from are available (and consequently, that I must bear the economic risk of the investment for an indefinite period of time).

(c) I understand that the Company has no obligation now or at any time to register the shares under the Act or the State securities laws or obtain exemptions there from.

(d) I understand that the Company will restrict the transfer of the note and shares in accordance with the foregoing representations.

(5) LEGEND.

I agree that any certificate representing the note or shares will contain and be endorsed with the following, or a substantially equivalent, LEGEND:

“This Security has been acquired pursuant to an investment representation by the holder and shall not be sold, pledged, hypothecated or donated, or otherwise transferred except upon the issuance to Company of a favorable opinion by its counsel and the submission to the Company of other evidence satisfactory to and as required by counsel to the company; that any such transfer will not violate the Securities Act of 1933, as amended, and applicable state securities laws.”

(6) AGE: CITIZENSHIP. I am at least twenty-one years old and a citizen of _____.

(7) ACCURACY OF INFORMATION. All information which I have provided to the Company concerning my financial position and knowledge of financial and business matters is correct and complete as of the date set forth at the end hereof, and if there should be any material change in such information prior to acceptance of this subscription offer by the Company, I will immediately provide the Company with such information.

(8) OFFERING PROCEDURE. I understand that this subscription offer is subject to each of the following terms and conditions:

- (a) The Company may reject this subscription offer, and this subscription offer shall become binding upon the Company only when accepted, in writing, by the Company.
- (b) This subscription offer may not be withdrawn by me, after acceptance by the Company

(9) SUITABILITY. I hereby further warrant and represent:

- (a) That I can afford a complete loss of the investment and can afford to hold the securities being purchased hereunder for an indefinite period of time;
- (b) That I consider this investment a suitable investment and;

(c) That I have had prior experience in financial matters and investments.

(d) I have such knowledge and experience in business and financial matters that I am capable of evaluating the Company and proposed activities thereof, the risks and merits of investment in the shares and of making an informed investment decision thereon, and am not utilizing a purchaser representative in connection with evaluating such risks and merits, unless listed hereafter.

(10) RESTRICTIONS. This subscription is personal to the investor whose name and address appear below. It may not be sold, transferred, assigned or otherwise disposed of to any other person, natural or artificial.

(11) CONDITIONS. This subscription shall become binding upon the Company and me only when accepted, in writing, by the issuer.

(12) AFFIRMATIVE REPRESENTATIONS.

(a) I have been furnished and have carefully read the Offering Memorandum and the documents attached as exhibits thereto, including the Subscription Agreement. I am aware that:

(i) There are substantial risks incident to the ownership of shares in the Company, and such investment is highly speculative and involves a high degree of risk of loss by me of my entire investment in the Company;

(ii) No federal or state agency has passed upon the shares or made any finding or determination concerning the fairness of this investment;

(b) I acknowledge that I have been advised to consult my own attorney concerning the investment.

(c) I acknowledge that the investment in the Company is an illiquid investment. In particular, I recognize that:

(i) Due to restrictions described below, the lack of any market existing or to exist for these shares, in the event I should attempt to sell my shares from the Company, my investment will be highly illiquid and, probably must be held indefinitely.

(ii) I must bear the economic risk of investment in the shares for an indefinite period of time, since the note has not been registered under the Securities Act of 1933, as amended. Therefore, the shares cannot be offered, sold, transferred, pledged, or hypothecated to any person unless either it is subsequently registered under said Act or an exemption from such registration is available and the favorable opinion of counsel for the Company to that effect is obtained.

(iii) My right to transfer my shares will also be restricted as provided in this Subscription Agreement.

(d) I represent to the Company that:

(i) I have carefully reviewed and understand the risks of, and other considerations relating to, a purchase of the shares, including the risks set forth in this Agreement.

(ii) I and my investment advisors, if any, have been furnished all materials relating to the Company and its current and proposed activities, the offering of shares, or anything set forth in the Business Plan which they have requested and have been afforded the opportunity to obtain any additional information necessary to verify the accuracy of any representations or information set forth in the Plan;

(iii) The Company has answered all inquiries that I and my investment advisors, if any, have put to it concerning the Company and its current and proposed activities and the offering and sale of the shares;

(iv) Neither I nor my investment advisors, if any, have been furnished any offering literature other than the Business Plan and the documents that may be attached as exhibits thereto and I and my investment advisors, if any, have relied only on the information contained in the Business Plan and such exhibits and the information, as described in subparagraphs (b) and (c) above, furnished or made available to them by the Company;

(v) Bad Actor Questionnaire. If applicable, you must complete the Bad Actor Questionnaire (provided upon request) in full regardless of whether you have previously supplied or made such information available to the Company. Please answer the questions and sign and date where indicated. Please attach any information for any Disqualifying Event, if required.

(vi) I am acquiring the shares for which I hereby subscribe for my own account, as principal, for investment purposes only and **not** with a view to the resale or distribution of all or any part of such shares, and that I have no present intention, agreement or arrangement to divide my participation with others or to resell, transfer or otherwise dispose of all or any part of the securities subscribed for unless and until I determine, at some future date, that changed circumstances, not in contemplation at the time of this purchase, makes such disposition advisable;

(vii) I, the undersigned, if on behalf of a corporation, partnership, trust, or other form of business entity, affirm that: it is authorized and otherwise duly qualified to purchase and hold shares in the Company; recognize that the information under the caption as set forth in (a) above related to investments by an individual and does not address the federal income tax consequences of an investment by any of the aforementioned entities and have obtained such additional tax advice that I have deemed necessary; such entity has its principal place of business as set forth below; and such entity has not been formed for the specific purpose of acquiring shares in the Company.

(viii) I have adequate means of providing for my current needs and personal contingencies and have no need for liquidity in this investment; and

(ix) I and the persons listed in (ix) below (not affiliated with the Company) together have such knowledge and experience in financial and business matters that we are capable of evaluating the merits and risks of investment in the shares and make an informed decision.

(x) In evaluating the merits and risks of investment in the shares, I have relied upon the advice of, or consulted with, only the following persons (not affiliated with the Company):

Name of Purchaser Representative

Relationship

Capacity: _____

Address

Phone

Email: _____

(xi) I have/have not previously invested in private placement securities (such as stock, equipment leasing, mineral, oil and gas, or other syndications). (CROSS OUT INCORRECT ANSWER.)

(xii) Upon request of the Company, I shall provide a sworn and signed copy of my current financial statement.

(e) I hereby adopt, accept, and agree to be bound by all the terms and conditions of this Agreement, and by all of the terms and conditions of the Articles of Incorporation, and amendments thereto, and By-Laws. Upon acceptance of this Subscription Agreement by the Company, I shall become a shareholder for all purposes, and the shares subscribed shall be issued.

(f) This Subscription, upon acceptance by the Company, shall be binding upon the heirs, executors, administrators, successors, and assigns of mine.

(13) INDEMNITY

I hereby agree to indemnify the Company and hold the Company harmless from and against any and all liability, damage, cost, or expense incurred on account of or arising out of:

(a) Any inaccuracy in my declarations, representations, and warranties hereinabove set forth;

(b) The disposition of any of the shares which I will receive, contrary to my foregoing declarations, representations, and warranties; and

(c) Any action, suit or proceeding based upon (1) the claim that said declarations, representations, or warranties were inaccurate or misleading or otherwise cause for obtaining damages or redress from the Company; or (2) the disposition of any of the shares or any part thereof.

(14) GOVERNING LAW

This Agreement shall be construed in accordance with and governed by the laws of the State of Delaware, except as to the manner in which the subscriber elects to take title to shares of the Company which shall be construed in accordance with the State of his principal residence.

Subscription for Shares:

Amount of shares subscribed for: _____

Total Consideration: \$ _____

Subscriber:

Name (Please Print) _____

Social Security # _____

Address: _____

E mail: _____

Phone _____

Nature of Business _____

Net Worth \$ _____

Liquid Assets \$ _____

(check box if you are an Accredited Investor)

(15) **ACCREDITED INVESTOR, I represent that I am an "Accredited Investor" or an Officer of an "Accredited Investor" as defined below:**

Accredited Investor shall mean any person who comes within any of the following categories, or who the issuer reasonably believes come within any of the following categories, at the time of the sale of the securities to that person.

(a) Any bank as defined in section 3(a)(2) of the Act, or any savings and loan association or other institution as defined in section 3(a)(5)(A) of the Act whether acting in its individual or fiduciary capacity; any broker or dealer registered pursuant to section 15 of the Securities Exchange Act of 1934; any insurance company as defined in section 2(13) of the Act; any investment company registered under the Investment Company Act of 1940 or a business development company as defined in section 2(a)(48) of that Act; any Small Business Investment Company licensed by the U.S. Small Business Administration under section 301(c) or (d) of the Small Business Investment Act of 1958; any plan established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees, if such plan has total assets in excess of \$5,000,000; any employee benefit plan within the meaning of the Employee Retirement Income Security Act of 1974 if the investment decision is made by a plan fiduciary, as defined in section 3(21) of such act, which is either a bank, savings and loan association, insurance company, or registered investment adviser, or if the employee benefit plan has total assets in excess of \$5,000,000 or, if a self-directed plan, with investment decisions made solely by persons that are Accredited Investors;

- (b) Any private business development company as defined in section 202(a)(22) of the Investment Advisers Act of 1940;
- (c) Any organization described in section 501(c)(3) of the Internal Revenue Code, corporation, Massachusetts or similar business trust, or partnership, not formed for the specific purpose of acquiring the securities offered, with total assets in excess of \$5,000,000;
- (d) Any director, executive officer, or general partner of the issuer of the securities being offered or sold, or any director, executive officer, or general partner of a general partner of that issuer;
- (e) Any natural person whose individual net worth, or joint net worth with that person's spouse, at the time of his purchase exceeds \$1,000,000, excluding the value of the primary residence, except to the extent that debt on the residence exceeds its value in which case the excess debt shall be debited against net worth
- (f) Any natural person who had an individual income in excess of \$200,000 in each of the two most recent years or joint income with that person's spouse in excess of \$300,000 in each of those years and has a reasonable expectation of reaching the same income level in the current year;
- (g) Any trust, with total assets in excess of \$5,000,000, not formed for the specific purpose of acquiring the securities offered, whose purchase is directed by a sophisticated person as described in §230.506(b)(2)(ii); and
- (h) Any entity in which all of the equity owners are Accredited Investors.
- (i) An entity or person defined under SEC CFR §2330.001 and California Corporations Code §25102(n) (by inclusion).

(check box if you are a Non-U.S. Person)

Non-U.S. Person: I meet the definition of a "Non-U.S. Person" as defined by Rule 902 of Regulation S.

An *affiliate* of, or person *affiliated* with, a specific person shall mean a person that directly, or indirectly through one or more intermediaries, controls or is controlled by, or is under common control with, the person specified.

(16) Other Representations

I further attest to my Suitability for this investments as follows:

- My overall commitment to investments that are not readily marketable is not disproportionate to my net worth and the investment in the Company will not cause such overall commitment to be excessive; and
- All information I have provided in response to questions contained within this subscription agreement are true and correct as of the date hereof.

(17) TITLE

I will hold title to my shares as follows:

{ } Community Property

{ } Joint Tenants with Right Survivorship

{ } Tenants in Common

{ } Individually

{ } Other: (Corporation, Trust, Etc., please indicate below)

Other: _____

(Note: Subscribers should seek the advice of their attorneys in deciding in which of the above forms they should take ownership of the shares, since different forms of ownership can have varying gift tax and other consequences, depending on the state of the investor's domicile and their particular personal circumstances. For example, in community property states, if community property assets are used to purchase shares held in individual ownership, this might have adverse gift tax consequences. IF OWNERSHIP IS BEING TAKEN IN JOINT NAME WITH A SPOUSE OR ANY OTHER PERSON, THEN ALL SUBSCRIPTION DOCUMENTS MUST BE EXECUTED BY ALL SUCH PERSONS.

IN WITNESS WHEREOF, subject to acceptance by the Company, I have completed this Subscription Agreement to evidence my Subscription as set forth hereinabove, and I hereby pay, pursuant to this Subscription Agreement the amount of \$_____.00 for shares of the Company's restricted common stock. All funds shall be in the form of a check or wire to:

If by check, to the following:

Pay to: Free Flow, Inc.
6269 Caledon Road
King George, VA 22485

Ref: FFLO-PPM

Please include a copy of the subscription agreement.

If by wire transfer, to the following:

Beneficiary: Free Flow, Inc.
Beneficiary Account#: 4281635644
Beneficiary Bank: TD Bank
Bank Routing#: 054001725
Please ask sending bank to add reference: FFLO-PPM

EACH PURCHASER REPRESENTS THAT THE PURCHASER IS PURCHASING FOR THE PURCHASER'S OWN ACCOUNT (OR A TRUST ACCOUNT IF THE PURCHASER IS A TRUSTEE) AND NOT WITH A VIEW TO SELL IN CONNECTION WITH ANY DISTRIBUTION OF THE SECURITY.

Whatever funds are raised shall be immediately used by the Company as per plans submitted in the offering memorandum.

Subscriber

Subscriber

THIS SUBSCRIPTION OFFER IS ACCEPTED EFFECTIVE AS OF THIS _____ DAY OF

_____, 20____.

Free Flow, Inc.,

By: _____

Printed Name: _____

Title: _____

Notes: