Accurate Auto Parts

Motors & Metals – proposed expansion
Proposed rendering shown as Exhibit "C"

Confidential Offering Memorandum

Free Flow, Inc.

6269 Caledon Road
King George, VA 22485
August 17, 2020

For Accredited Investors Only

TABLE OF CONTENTS

	Page
Information - Synopsis	3
State Notice of Requirements	8
Termination of Offering	13
Investor Qualifications	13
The Offering Summary	14
The Offering	17
Particulars of Investment	18
General Description of the Issuer	19
Proposed Milestones - time table	20
Structure & Business Summary	21
Business of our Company & Overview	23
Legal Matters	26
Risk Factors Relating to Our Company and Business	26
Business Plan - Projected Return on Investment	30
Source and Use of Proceeds	30
Management	34
Capital Stock and Other Securities	37
Dilution (also page 4)	39
Plan of Distribution - Investor Qualifications	39

EXHIBITS

Annual Audited Report on Form 10-K for Year-Ended 2019	A
Balance Sheet - Managements' Opinion as of Dec. 31, 2019	B
Layout of proposed facility	C
Opinion letter from industry expert regarding projected P & L	D
Credentials of Industry Expert	E
Letter of intent to purchase finished product	F
Certificate of Designation of Class "D" shares	G
Six month unaudited Report for period ending June 30, 2020 10Q	H
Qualification and Subscription Agreement	I & J

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**
(Address of principal executive offices and intended principal place of business)	(Telephone number)

$19,500,000 Preferred Stock Series "D", Up To 15,000,000 Shares
Convertible to (1) Preferred Share for (Based on Formula) Common Share(s) at a discount
See conversion formula on page 35
Par value $0.0001
Preferred share at a price per share of $1.30
Minimum Purchase $5,005

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 23. 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 $5,005 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.***

[THIS SPACE IS INTENTIONALLY LEFT BLANK]

Free Flow, Inc.

Minimum	**Maximum**
No Minimum	**Fifteen Million (15,000,000)**
Series D Preferred Shares	**Series D Preferred Shares**
@$1.30 per share	**@$1.30 per share -- $19,500,000**

Up to 15,000,000 shares Series "D" of the preferred stock at an offering price of $1.30 per share, with a minimum purchase of $5,005 or 3,850 shares, subject to the discretion of the Board of Directors to accept smaller minimum investment amounts from time to time.

Total number of authorized common shares are 100 million out of which the shares outstanding prior to this offering are: 26,221,000 shares. The total number of preferred authorized shares are 20 million of which 10,000 preferred shares are series "A". One preferred shares have voting rights equal to 10,000 votes of common shares and 330,000 series "B" and 470,935 series "C" are redeemable preferred shares. With the total number of 15,000,000 shares series "D" preferred convertible shares. With the total number of 3,990,000 Series "E" preferred convertible shares, zero shares issued, and the total number of preferred shares issued and outstanding would be 15,810,935 of the 20,000,000 authorized preferred shares.

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 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. 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 $5,005 (3,850 shares) payable upon the execution of the Subscription Agreement attached hereto. Shares may be sold continuously until June 30, 2022, or until Fifteen Million, (15,000,000) common shares have been sold.

(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 which conflicts with information provided in this memorandum, you should seek clarification and not rely upon the accuracy of only one source.

	Price to Investors	Underwriting or Finders Fees or Offering Discounts (1)	Proceeds to Company
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

(1) Shares are offered by Officers, 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) 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 June 30, 2022. ("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.

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 August 17, 2020** and can be 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., Mountain Standard Time, on June 30, 2022,** 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, 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 damages the Company suffers, 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. 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

23 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 forgoing, 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 23, 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 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.

In October 2016, the name of another subsidiary named "Promedaff Inc." was changed to Motors & Metals, Inc. with the objectives to develop export business. A contract was signed with a United Emirates company. A trial shipment of approximately $12,000 was made from Germany but the business could not be continued due to poor health and management by the principal buyer/agent. However, in March 2019, Motors & Metals, Inc. received a letter of intent from an

overseas customer indicating their willingness to buy 36,000 tons of processed scrap metal at market price.

During 2016, the Company purchased the rights and formulas to HYGIENiQ$^{TM.}$ which is a disinfecting aerosol coating product. We currently have inventory of approximately 3,000 aerosol cans in hand, we own the formulations and we have adequate production arrangements. We have a third party mix the ingredients and fill the cans for us on an as needed basis.

We plan on purchasing and installing an 8085 metal shredding machine in order to increase our shredding capacity at the 19+ 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 (nineteen million five hundred thousand dollars) 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, to build the facility, inventory, 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.

[THIS SPACE IS INTENTIONALLY LEFT BLANK]

The Offering

Securities being offered	With no minimum and up to a maximum of 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	26,221,000
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 Outstanding	15,000,000
Total Common Shares Outstanding Post offering:	26,221,000
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 30 of this Offering Memorandum. The Shares offered hereby involve a high degree of risk. See “Risk Factors” on page 23 of this Offering Memorandum.
Market	Our common stock is listed for quotation on the OTC Pink sheets under the symbol FFLO.

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

Exhibit "A" - Annual Audited Report ending December 31, 2019 of our Company.
Exhibit "B" - Balance Sheet based on Management’s opinion of Fair Market Value.
Exhibit "C" – Proposed lay out 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”- Copy of 10Q for period ending June 30, 2020.
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’ convertible preferred shares exempt from registration 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**. Any investor who purchases the shares under this offering who then rapidly resells the shares may be considered an underwriter of those shares and would be subject to appropriate penalties unless that re-sale is pursuant to a registration statement.

Preferred Stock Series “D” Conversion – timetable and formula:

The Preferred series “D” shares will be eligible for conversion as explained in the in the Certificate of Designation attached hereto as Exhibit “G”.

Free Flow, Inc. shall deliver any and all shares of Common Stock 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 in writing to Free Flow, Inc. 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. Such 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, OTC Bulletin Board, 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 on-going operations related to end of life and salvage Automobiles and selling Used Auto Parts through one of our subsidiaries namely Accurate Auto Parts, Inc. which operates from the company owned, approximately 19+ 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 26,200,000 shares are currently issued and outstanding, and 20,000,000 preferred shares authorized, 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”.

We have three subsidiaries, Accurate Auto Parts, Inc.as mentioned in the above paragraph. The second subsidiary is Motors & Metals, Inc. which also operates independently alongside Accurate Auto Parts, Inc. and we have HYGIENiQ^{tm}, which is a disinfectant aerosol coating. There are more than one prospective buyers overseas who have formally expressed their intent to purchase from Motor & Metals, Inc. large quantities of shredded steel. One prospective customer consumes 30,000 MT per month while another prospective customer, who has executed a letter of intent, consumes 3,500 MT per month. One of the operations of Accurate Auto Parts, Inc. was to process scrap metal. Free Flow, Inc. will (due to recent State regulation) now processes scrap metal through its subsidiary namely, Motors & Metals, Inc., to process approximately 3,000 MT of shredded steel per month. The cost of this shredding project is estimated at around $9 million. The State Government has recently mandated that Auto Recycling operators (used auto parts business operators) should not be concurrently in the business of Scrap Metal Processing.

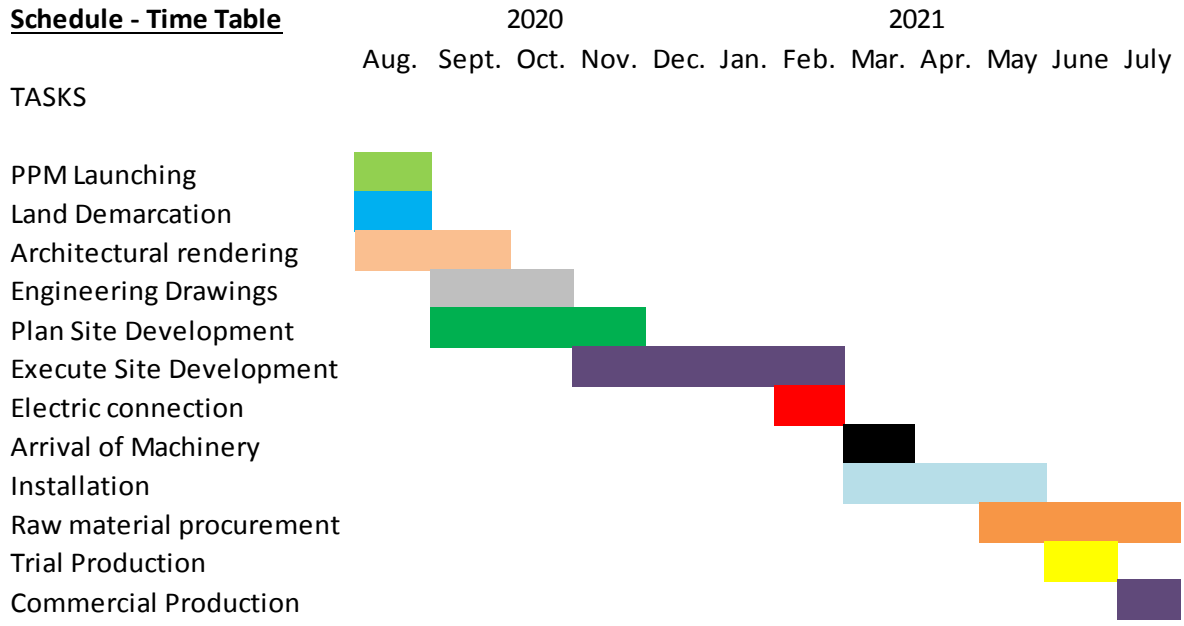
Accurate Investments, Inc. has been incorporated to hold Free Flow's real estate investments which have not yet been determined. The necessity to incorporate this entity arose when FFLO was in the process of acquiring a real estate portfolio, the deal did not conclude. Accurate Investments, Inc. is in good standing.

Free Flow Asia (Pvt.) Ltd. a Pakistan corporation which is the fourth subsidiary will act as the liaison and customer service office; also to develop additional customer base. We have hired qualified individuals and have begun operations. A Resident Executive Director has been engaged. The initial focus is to build a customer base of small steel mills and export small quantities until operating procedures are well defined.

We hope to raise a $19,500,000 (nineteen million five hundred thousand dollars) 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 more efficiently the scrap metal processing. 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 increase 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 x 1003

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 cost are estimated at $1.3 million. Thus the management has to source a funding between $1.3 and $1.5 million so as to meet the soft cost. The hard cost of $5.7 million is expected to be financed either as a loan or 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 to get a bridge financing from commercial or investment banking sources.

The efforts to execute either of the funding models are expected to bear some definite results by end of October 2020. If adequate subscription money is received as a result of this Private Placement Offering than the company will reduce its borrowing for the hard cost and thus save the financial expenses.

Note: The Company 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:	26,221,000 Common Shares
As of August 17, 2020,	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

OUR COMPANY BUSINESS SUMMARY

HISTORY OF FREE FLOW, INC.

Free Flow, Inc. was incorporated on October 28, 2011 under the laws of State of Delaware. The Company began with the idea of developing a swimming pool solar pump system. Having received firm enquiries from overseas farmers, Free Flow (in 2015) then 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 26,221,000 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”.

All of "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" have been issued and outstanding, 500,000 shares of Preferred Shares – Series B” authorized. The "Preferred Shares - Series B" are redeemable with 365 days’ notice, carry same voting and dividend rights as common shares.

470,935 Shares of “Preferred Shares – Series C” have been issued and outstanding, 500,000 shares of Preferred Shares - Series C, Authorized. The “Preferred Shares – Series C” have been issued as mezzanine capital and are redeemable upon the loans obtained by Accurate Auto Parts have been paid-off or with the permission of the lending bank(s), these share carry same voting and dividend rights as common shares.

15,000,000 shares of "Preferred Shares - Series D" have been authorized with -0- 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 formula described under Preferred Stock Series “D” Conversion – timetable below and formula on page 16 above.

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

3,390,000 shares of “Preferred Shares – Series E” have been authorized with -0- 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.

Currently, our Company has an on-going operations, marketing and selling HYGIENiQ™ - a disinfecting Aerosol coating, as well as for 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 July 21, 2020. City Autos is in the process of obtaining a license to operate as a used car dealership with its business plan to specialize as a "Lease-Rent To Own"; staff has been hired and expects to commence business shortly.

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 since approximately 2016 as can be seen on our reports filed with the SEC and no representation is made, nor is there any assurance that our Company will 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 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 million dollars through this offering through a combination of 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 four industries.

1. Accurate Auto Parts, Inc. - Auto Parts.

The Company owns a 19+ acre facility in Virginia, where we recover auto parts from end of life and wrecked automobiles and sorted. The parts in the highest demand are stored in the warehouse while the remaining parts are left in the automobiles and are pulled out upon sales.

2. HYGIENiQ™

The second line of business is the HYGIENiQ™ - the disinfecting aerosol coating product. We have inventory of approximately 3,000 aerosol cans in hand, we own the formulations and we have

adequate production arrangements. We have a third party mix the ingredients and fill the cans for us on an as needed basis.

3. Motors & Metals, Inc. - Scrap Metal Processing.

As mentioned above, the company has received interest from offshore purchasers to ship up to 3,000 metric tons per month, of shredded steel that we intend to process at our property in Virginia at the company owned 19+ acre facility. Annual sales are expected to be around $10 million.

4. 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 sister company.

DESCRIPTION OF BUSINESS

Accurate Auto Parts, Inc. ("AAP") a wholly-owned subsidiary, was acquired in 2016 and specializes in purchasing and dismantling automobiles. AAP purchases end of life and wrecked automobiles from auctions and other sources.

After the dis-assembly these parts are labelled and stored at the AAP 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 up-loaded on eBay and the company also receives sales through eBay. The company has also appointed distributors to enhance its sales.

HYGIENiQ™ is 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 environment of transportation of bacteria & viruses. It's long lasting (one year) and can be applied on walls, ceiling, floor carpets, curtains, car interior, toilet seats etc. and all kind of surfaces to form an invisible film. The film works all day and night to decompose all kinds or 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., - Scrap Metal Processing: Our wholly owned subsidiary, is modernizing its Scrap Metal Processing and plans on setting 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 purchase order for 180,000 MT to be shipped in five (5) years. If this order is completed, our entire shredded steel production for the next five (5) years will be purchased by one customer. 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 being able 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 arrangements from major auto dealers. The program has been tailored in such a way that the lessee will be paying on weekly basis and could eventually own the automobile for a fair market value at the end of the lease term.
City Autos plans on forming an alliance with a renowned service provider for back office functions.

Annual Report - (audited)

Copy of the annual report filed by the Company can be viewed on the Securities and Exchange Commission's web site: https://www.sec.gov/FreeFlowFilings

INTERNATIONAL

The Company currently has limited international operations and has a subsidiary in Pakistan named Free Flow Asia (Pvt.) Ltd. which has recently appointed an Executive Director and office staff. The initial mission is to act as an agent for Motors & Metals, Inc. and to act as liaison with steel mills that buy scrap metal.

TECHNOLOGY PROTECTION POLICY AND DISCLAIMERS

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

GOVERNMENT REGULATION

The Company is subject to State 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 such 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 the recent COVID-19 outbreak.

We may face risks related to health epidemics and pandemics or other outbreaks of communicable diseases, which could result in a widespread health crisis that could adversely affect general commercial activity and the economies and financial markets of the country as a whole. For example, the recent outbreak of COVID-19, which began in China, has been declared by the World Health Organization to be a "pandemic," has spread across the globe, including the United States of America. A health epidemic or pandemic or other outbreak of communicable diseases, such as the current COVID-19 pandemic, poses the risk that we, or potential business partners may be disrupted or prevented from conducting business activities for certain periods of time, the durations of which are uncertain, and may otherwise experience significant impairments of business activities, including due to, among other things, operational shutdowns or suspensions that may be requested or mandated by national or local governmental authorities or self-imposed by us, our customers or other business partners. While it is not possible at this time to estimate the impact that COVID-19 could have on our business, our customers, our potential customers, suppliers or other current or potential business partners, the continued spread of COVID-19, the measures taken by the local and federal government, actions taken to protect employees, and the impact of the pandemic on various business activities could adversely affect our results of operations and financial condition.

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 26,221,000 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 be illiquid.

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 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 of our common stock may be significantly affected by numerous factors, which may adversely affect our ability to raise capital through future equity financings. 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 un-issued 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 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; 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 26,221,000 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 in 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.

PLAN OF OPERATIONS

Our Budget for operations for the Scrap Metal Processing is as follows:

COST OF THE PROJECT

Motors & Metals, Inc.

Please see table - Use of Proceeds on page 30

USE OF PROCEEDS:

The 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 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 assumes the Offering will be fully subscribed, 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.

SUMMARY OF PROJECTED PROFIT & LOSS

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 2020	Year 2021
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 Depreciaiton	$142,340	$666,165

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. Being compiled, based on management's experience the company is expected to earn a net profit of $150,000 with a fleet of 50 cares that it plans to build in next 12 months.

[THIS SPACE IS INTENTIONALLY LEFT BLANK]

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%)	1,500,000 Shares Sold (10%)
Gross Offering Proceeds	**$19,500,000**	**$14,625,000**	**$9,750,000**	**$1,950,000**
Loan through promotor or Lease Financing				**5,350,500**
Approximate Offering Expenses (1)				
Provisional Commission - offering	1,950,000	1,462,500	975,000	195,000
Misc. Expenses	5,000	5,000	5,000	5,000
Legal and Accounting	30,000	30,000	30,000	30,000
Total Offering Expenses	**1,955,000**	**1,467,500**	**980,000**	**200,000**
Total Net Offering Proceeds	**17,545,000**	**13,157,500**	**8,770,000**	**7,100,500**
Principal Uses of Net Proceeds (2)				
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	**10,188,000**	**5,800,500**	**1,413,000**	**0**

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 By-Laws 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 until 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 until 2011. He

currently holds the following positions: CEO of Free Flow, Inc. and its subsidiaries. All of the foregoing, except FFLO are 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 person or election to the Board of Directors was neither independently made nor negotiated at arm's length.

Identification of Certain Significant Employees.

There are eight 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.

Charles F. Conley, Jr., VP – Inventory Control, has hands on experience in Inventory Management and Control. While in school, from the age of 10, Mr. Conley began helping his father who owned a junk yard and continued perusing the same. Prior to his appointment at this facility in 2009 as Manager, Inventory Control, Mr. Conley worked in the same capacity at All Foreign Auto Parts from 2004-2009. From 1974 to 1979 Mr. Conley worked at Skips Auto Parts and rendered services as general manager which included supervising all aspects of Used Auto Parts business.

Herman E. Lee, VP – Sales & Marketing is a specialist in Marketing and Sales of Used Auto Parts. Mr. Lee began his carrier 35 years ago and served as “marketing and sales manager”. He joined Accurate in 2001 and has remained as sales executive ever since. Prior to joining Accurate Mr. Lee worked for Lees Auto Parts bought over by Kenilworth Auto Parts for nearly 17 years. Mr. Lee can handle $500,000 sales himself and would need to hire additional staff for additional sales.

The Board of Directors has not nominated auditing committee or a compensation committee. Therefore, the selection of person or election to the Board of Directors was neither independently made nor negotiated at arm's length.

With the Scrap Metal Processing capabilities enhanced, the economy of scale will help FFLO reduce its operating expenses and cost of services thus increasing the profitability margin.

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 moderate executive compensation currently is being paid. 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 expects to receive a certain percentage of the Gross Operating Profits (to be determined) in lieu of 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 is 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 AND ADDRESS OF BENEFICIAL OWNER (1)	AMOUNT AND NATURE OF BENEFICIAL OWNER	PERCENT OF CLASS
Common Shares	Sabir Saleem, President, CEO and Directors (2) (3)	17,990,000	68.66%
Preferred Shares - Series "A"	Redfield Holdings, Ltd	10,000	100.00%
Preferred Shares - Series "B"	Redfield Holdings, Ltd	330,000	100.00%
Preferred Shares - Series "C"	Redfield Holdings, Ltd	470,935	100.00%
All Directors and Executives Officers as a Group (1 person)	Common Shares	17,990,000	68.66%

Redfield holdings, ltd. is controlled by Sabir Saleem

COMPENSATION OF DIRECTORS

We have 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 26,221,000 common shares and 810,935 preferred shares are issued and outstanding as of December 31, 2019.

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.

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

470,935 Shares of "Preferred Shares – Series C" have been issued and outstanding, 500,000 shares

of Preferred Shares - Series C, Authorized. The “Preferred Shares – Series C” have been issued as mezzanine capital and are redeemable upon the loans obtained by Accurate Auto Parts have been paid-off or with the permission of the lending bank(s), these share carry same voting and dividend rights as common shares.

15,000,000 shares of "Preferred Shares - Series D" have been authorized with -0- 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 **formula described on page 16 under Preferred Stock Series “D” Conversion – timetable and formula (page 16).**

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

3,390,000 shares of “Preferred Shares – Series E” have been authorized with -0- 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

LEGAL COUNSEL(s):

Andrew Coldicutt, Esq.
Law Office of Andrew Coldicutt,
1220 Rosecrans St., PMB 258
San Diego, CA 92106

TRANSFER AGENT

Signature Stock Transfer Inc., 2220 Coit Road, Suite #480, Plano, TX 75075 acts as 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 June 30, 2020, as detailed in the attached audited adjusted financial statements as of December 31, 2019 and June 30, 2020. 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 a 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 to do so. If the Company engages any broker/dealers, they may be acting as underwriters for the offering of these shares.

The Company does 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, our Officers and Directors, neither we nor any of our Officers or Directors are a 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 its 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 ending December 31, 2019 are attached

hereto as Exhibit "A". The historical financial statement for the second quarter ending June 30, 2020 are attached hereto as Exhibit "H".

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 (203) 961-0374. 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).

Click ***here*** for online Subscription Agreement

EDGAR pro
by EDGAR Online

EXHIBIT A
Annual Report on Form 10-K with Audited Financials for Year-Ended 2019

FREE FLOW, INC.

FORM 10-K
(Annual Report)

Filed 04/10/20 for the Period Ending 12/31/19

Address	13800 COPPERMINE ROAD FIRST FLOOR HERNDON, VA, 20171
Telephone	703-789-3344
CIK	0001543652
Symbol	FFLO
SIC Code	1700 - Construction-Special Trade Contractors
Industry	Renewable Energy Equipment & Services
Sector	Energy
Fiscal Year	12/31

Powered By EDGAR Online
http://www.edgar-online.com
© Copyright 2020, EDGAR Online, a division of Donnelley Financial Solutions. All Rights Reserved.
Distribution and use of this document restricted under EDGAR Online, a division of Donnelley Financial Solutions, Terms of Use.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-K

☒ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended **December 31, 2019**

Or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _____ to _____

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 or organization	I.R.S. Employer Identification No.

6269 Caledon Road,
KING GEORGE, VA 22485
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code:
(703) 789-3344

Securities registered pursuant to Section 12(b) of the Act:

Title of each class registered	Name of each exchange on which registered
Not Applicable	Not Applicable

Securities registered pursuant to Section 12(g) of the Act:

COMMON STOCK
(Title of class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes ☐ No ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. ☐

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 past 90 days. Yes ☐ No ☒

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Website, if any, every Interactive Data file required to be submitted and posted pursuant to Rule 405 of Regulation S-T (section 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 if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (ss. 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. ☒

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 definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check One).

Large accelerated filer	☐	Accelerated filer	☐
Non-accelerated filer	☐	Smaller reporting company	☒
(Do not check if a smaller reporting company)			

Indicate by check mark whether the Registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

There were 26,221,000 shares issued and outstanding of the registrant's Common Stock as of March 20, 2020. No market value has been computed based upon the fact that no active trading market has been established.

TABLE OF CONTENTS

PART I

ITEM 1	Business	3
ITEM 1A	Risk Factors	6
ITEM 1B	Unresolved Staff Comments	10
ITEM 2	Properties	10
ITEM 3	Legal Proceedings	10
ITEM 4	Mine Safety Disclosures	10

PART II

ITEM 5	Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities	11
ITEM 6	Selected Financial Data	11
ITEM 7	Management's Discussion and Analysis of Financial Condition and Results of Operations	12
ITEM 7A	Quantitative and Qualitative Disclosures About Market Risk	14
ITEM 8	Financial Statements and Supplementary Data	14
ITEM 9	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure	27
ITEM 9A	Controls and Procedures	27
ITEM 9B	Other Information	28

PART III

ITEM 10	Directors, Executive Officers, and Corporate Governance	29
ITEM 11	Executive Compensation	30
ITEM 12	Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters	32
ITEM 13	Certain Relationships and Related Transactions, and Director Independence	33
ITEM 14	Principal Accounting Fees and Services	33

PART IV

ITEM 15	Exhibits, Financial Statement Schedules	34

SIGNATURES	35

FORWARD LOOKING STATEMENTS

THIS DOCUMENT INCLUDES FORWARD-LOOKING STATEMENTS, INCLUDING, WITHOUT LIMITATION, STATEMENTS RELATING TO FREE FLOW, INC. ("FREE FLOW") PLANS, STRATEGIES, OBJECTIVES, EXPECTATIONS, INTENTIONS AND ADEQUACY OF RESOURCES. THESE FORWARD-LOOKING STATEMENTS INVOLVE KNOWN AND UNKNOWN RISKS, UNCERTAINTIES, AND OTHER FACTORS THAT MAY CAUSE FREE FLOW'S ACTUAL RESULTS, PERFORMANCE OR ACHIEVEMENTS TO BE MATERIALLY DIFFERENT FROM ANY FUTURE RESULTS, PERFORMANCE OR ACHIEVEMENTS EXPRESSED OR IMPLIED BY THE FORWARD-LOOKING STATEMENTS. THESE FACTORS INCLUDE, AMONG OTHERS, THE FOLLOWING: FREE FLOW'S ABILITY TO IMPLEMENT ITS BUSINESS STRATEGY; ABILITY TO OBTAIN ADDITIONAL FINANCING; FREE FLOW'S LIMITED OPERATING HISTORY; UNKNOWN LIABILITIES ASSOCIATED WITH FUTURE ACQUISITIONS; ABILITY TO MANAGE GROWTH; SIGNIFICANT COMPETITION; ABILITY TO ATTRACT AND RETAIN TALENTED EMPLOYEES; AND FUTURE GOVERNMENT REGULATIONS; AND OTHER FACTORS DESCRIBED IN THIS DOCUMENT OR IN OTHER OF FREE FLOW'S FILINGS WITH THE SECURITIES AND EXCHANGE COMMISSION. FREE FLOW IS UNDER NO OBLIGATION, TO PUBLICLY UPDATE OR REVISE ANY FORWARD-LOOKING STATEMENTS, WHETHER AS A RESULT OF NEW INFORMATION, FUTURE EVENTS OR OTHERWISE.

For further information about these and other risks, uncertainties and factors, please review the disclosure included in this report under Item 1A "Risk Factors."

PART I

ITEM 1. BUSINESS

HISTORY

Free Flow, Inc. (the "Company" or "Free Flow") was incorporated on October 28, 2011 under the laws of State of Delaware to enter the green energy industry. The Company began with the idea of developing swimming pool solar pump system to create a blend of green energy harvesting while maintaining the present system. Having received firm enquiries from overseas farmers, Free Flow began with focus on the sale of solar panels to the agriculture sector, providing alternate means of electricity to operate pumps for water wells in India and Pakistan. In August 2014 the Company contracted to acquire as its subsidiary a special purpose entity in India but the contract was not effectuated due to the Sellers' inability to comply with the terms of the contract, viz-a-viz to provide Audited Financial statements of the entity being acquired.

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".

In October 2015, the company entered into a Sales Contract (the "Sales Contract") pursuant to which the Company contracted to sell to Salim's Paper Private Limited, Jaipur, India (the "Purchaser"), with a principal place of business at SP-6 SKS Industrial Area, Reengus Sikar, Rajasthan, India 330 404; Tissue Paper comprising 30,000 Metric Tons (MT), to be shipped in five (5) years at the rate of 6,000 MT per annum. Shipments to commence within twelve (12) months from the date of signing of the Contract at a price to be determined on a quarterly basis based on the current index price for wood pulp as quoted on the Chicago Indes by FOEX Indexes, Ltd. In accordance with the terms of the Sales Contract the Purchaser has caused a pre-advice from their commercial bankers for a revolving commercial letter of credit in favor of the Registrant

In connection with effectuation of the Sales Contract, the Company worked to set up a paper manufacturing facility in the South East Asia or Middle East. The efforts to set up the manufacturing did not succeed and hence the sales contract expired and was declared cancelled with mutual consent of the Buyers and the Company.

In February 2016 the Company incorporated a subsidiary named JK Sales Corp. (on December 7, 2017 the name was changed to Accurate Auto Parts, Inc.) and began operating business of selling used auto parts from a facility in King George, Virginia. The company thus begun realizing revenues from its operations. The Company's fiscal year end is December 31.

Around July 2017 the Company learnt that the landlord filed a bankruptcy hence the long term lease was automatically terminated and the Company went into a pause mode. In April, 2018 the Company entered into a contract with the bank who took over the ownership of the property to purchase the property for $700,000.00.

In October 2018 the Company, singly and jointly with its CEO, Mr. Sabir Saleem, executed, as co-signers, a guarantee on behalf of its subsidiary, namely Accurate Auto Parts, Inc. against a term loan to Accurate Auto Parts, Inc. by River Valley Bank, (name has been changed to Incredible Bank) Minnesota in the amount of $900,100.00. The 19+ acre property in King George, VA from where the Company operates its auto parts business, was purchased.

The Company's capitalization is 100,000,000 common shares with a par value of $0.0001 per share 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". 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.

500,000 shares as “Preferred Shares – Series B”. These preferred shares - Series "B" was assigned the following preferences:

a) Each share to carry one vote.
b) Each share will be redeemable with a 365-day 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.

500,000 shared as “Preferred Shares – Series C”. These preferred shares – Series, “C” was assigned the following preferences:

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.

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 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 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 stock issued to Redfield Holdings, Ltd. for $1 each for a total of $300.

On March 31, 2015, the Company issued 9,700 Preferred Shares—Series A issued to Redfield Holdings, Ltd. for a total sum of $ 58,000.00.

As of April 15, 2015, the Company had 26,200,000 shares of common stock issued and outstanding and 10,000 Preferred Shares - Series A and 330,000 Series B shares issued and outstanding.

COMPANY OVERVIEW

Since the new management took over the company's control on March 13, 2014, from S. Douglas Henderson, former CEO, it has remained focused in developing the solar energy business along with pharmaceutical (skin care product line), neither one of which had produced any revenues. However, the management continued its efforts to deploy "Solar Well" operation in India and Pakistan, due to economic instability no contract could be concluded.

Concurrent to the above efforts, a few prospects had shown keen interest in promotion of HYGIENiQ to the automotive industry. Approx.35% of the inventory was sold and paid for during the first quarter of 2016.

Upon taking over, the Company appointed Ferdinando (Fred) Ferrara as a Director and Sabir Saleem as CEO. There was no family relationship or other relationship between the Seller and the Purchaser.

PURCHASE OF SHARES OF SKY ENERGY (PVT) LTD., INDIA.

On August 7, 2014, the Company entered into a stock purchase contract with Riyazuddin Kazi and Ahteshamuddin Kagzi to purchase 225,000 shares for a sum of $4,005,000 of Sky Energy (Pvt) Ltd. being 90% of the issued and outstanding shares. As consideration thereof, Bills of Exchange are lodged with the Escrow Agent. The effectuation of the contract (the effective date of the closing of the transaction) was subject to the Sellers delivering the audited financial statements to the Company; which has since been cancelled due to Sellers failure in providing the audited financial statements.

INCORPORATION OF SUBSIDIARY

On January 24, 2015, Free Flow, Inc. incorporated Promedaff, Inc. in the Commonwealth of Virginia as its wholly-owned subsidiary. This subsidiary purchased a skin care product line and set up an e commerce platform for sale. The marketing efforts did not succeed; thus the entire inventory was sold back to the Sellers. Promedaff, Inc. was looking into developing other business. In October 2016, the name of Promedaff, Inc. was changed to Motors & Metals, Inc. with the objectives to develop export business. A contract was signed with a United Emirates company. A trial shipment of approximately $12,000 was made from Germany but the business could not be continued due to poor management of the Agent that resulted from severe illness of the principal agent However, in March 2019, Motors & Metals, Inc. received a letter of intent from an overseas customer indicating their willingness to buy 36,000 tons of processed scrap metal at market price.

Progress discussed below under "Plan of Operations", see Item 7, Part II.

OFF BALANCE SHEET ARRANGEMENTS

We do not have any off-balance sheet arrangements.

BACKLOG OF ORDERS

We currently have no orders for sales at this time.

GOVERNMENT CONTRACTS

We have no government contracts.

NUMBER OF PERSONS EMPLOYED

As of December 31, 2019, we had six full-time and two part time employees. CEO works full time.

DESCRIPTION OF PROPERTIES/ASSETS

Real Estate. Cost	$	776,704
Title to Equipment and Delivery Trucks - Cost	$	35,100
Patents and Patent Applications.		None.

ITEM 1A. RISK FACTORS

OUR BUSINESS IS A NOT YET STABILIZED AS THERE ARE STILL "THING TO DO" AND THEREFORE RISKY.

We have not had a complete smooth year 2019. Potential investors should be made aware of the risk and difficulties encountered by a new enterprise, especially in view of the intense scarcity to find skilled workers.

WE HAVE HISTORICALLY INCURRED LOSSES AND CANNOT ASSURE INVESTORS AS TO FUTURE PROFITABILITY.

We have historically incurred losses from operations. During the year ended December 31, 2019, we recognized a cash loss of approximately $121,810. Our ability to be profitable in the future will depend on successfully implementing our marketing and sales activities, all of which are subject to many risks beyond our control. Even if we become profitable on an annual basis, we cannot assure you that our profitability will be sustainable or increase on a periodic basis.

In addition, the independent registered public accounting firm's report on the Company's financial statements as of December 31, 2018 includes a "going concern" explanatory paragraph that describes substantial doubt about the Company's ability to continue as a going concern. If we are unable to continue as a going concern, realization of assets and settlement of liabilities in other than the normal course of business may be at amounts significantly different from those in the financial statements included in this registration statement.

WE HAVE A LACK OF LONG REVENUE HISTORY AND INVESTORS CANNOT VIEW OUR PAST PERFORMANCE SINCE WE HAVE LIMITED HISTORY.

We were formed on October 28, 2011, for engaging in any lawful business and any new enterprise. We have had limited revenues in the last eight years. We have only had operational activities during the last three to four years. We are not cash surplus and hence cannot be classified profitable, and the business effort is in an early development stage. We must be regarded as a new or developmental venture, and may be subject to unforeseen costs, expenses and problems. As a development venture, we may not be able to adequately forecast and budget our costs. It should be assumed that any or all these events could occur, with the result that anyone, if significant enough could prevent the proposed business from being successful and potential investors could lose all their investment.

BASED ON OUR CURRENT CASH RESERVES, WE WILL HAVE RELATIVELY SMALL OPERATIONAL BUDGET FOR THE OPERATIONS WHICH WE CANNOT EXPAND WITHOUT ADDITIONAL RAISING OF CAPITAL.

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 additional funds as of date hereof. No representation is made that any funds will be available when needed. In the event funds cannot be raised when needed, we may not be able to carry out our business plan and could fail in business because of these uncertainties.

WE CANNOT GIVE ANY ASSURANCES THAT WE WILL BE ABLE TO RAISE ENOUGH CAPITAL TO FUND ACQUISITIONS AND PRODUCT DEVELOPMENT.

We will need to raise additional funds to support not only our budget, but our expansion 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 money 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.

WE MAY IN THE FUTURE ISSUE MORE SHARES WHICH COULD DILUTE THE PERCENTAGE OF OWNERSHIP OF STOCKHOLDERS.

We may issue further shares as consideration for the cash or assets or services out of our authorized but unissued common stock that would, upon issuance dilute the percentage of shares holding of shareholders.

ONE OF OUR OFFICERS AND DIRECTORS IS A MAJORITY SHAREHOLDER OF THE COMPANY. AS SUCH THERE IS A POSSIBILITY OF HIM CONTROLLING THE COMPANY TO THE DETRIMENT OF OUTSIDERS.

Mr. Saleem, President, CEO and Director, through direct and indirect ownership, is sole owner and shareholder of Redfield Holdings, Ltd. ("Redfield"), the majority shareholder of our Company. As such, he will be able to control the operations and the direction of the Company with very little outside influence.

Mr. Saleem does not hold direct shares of common stock of the Company. However, as an officer, director and beneficial shareholder of Redfield Holdings, Ltd. he can vote the shares of Redfield, our majority shareholder. As such, he is the beneficial holder of the 17,990,000 common shares and 10,000 Preferred Shares - Series A, held by Redfield. Through his ownership in Redfield, Mr. Saleem controls majority of the voting stock of the Company.

WE WILL DEPEND UPON MANAGEMENT, BUT WE WILL HAVE LIMITED PARTICIPATION OF MANAGEMENT.

We currently have one individual who is serving as our officer and director for, on a full-time basis. The director is also acting as our officer. None of the officers have an employment agreement with the Company. We will be heavily dependent upon their skills, talents, and abilities, as well as several consultants to us, to implement our business plan, and may, from time to time, find that the inability of the officers and directors to devote their full-time attention to our business results in a delay in progress toward implementing our business plan. Because investors will not be able to manage our business, they should critically assess all the information concerning our officers and directors.

OUR OFFICERS AND DIRECTORS ARE NOT EMPLOYED BY US AND MAY CAUSE CONFLICTS OF INTERESTS AS TO CORPORATE OPPORTUNITIES WHICH WE MAY NOT BE ABLE OR ALLOWED TO PARTICIPATE IN.

In the future they may become, in their individual capacities, officers, directors, controlling shareholder and/or partners of other entities engaged in a variety of businesses. Thus, our officers and directors may have potential conflicts including their time and efforts involved in participation with other business entities. In some circumstances this conflict may arise between their fiduciary duties to us and their fiduciary duties to Redfield's business divisions. It is possible that in this situation their judgment maybe more consistent with their fiduciary duties to these ventures and may be detrimental to our interests.

Presently there is no requirement contained in our Articles of Incorporation, Bylaws, or minutes which requires officers and directors of our business to disclose to us business opportunities which come to their attention. Excluded from this duty would be opportunities which the person learns about through his involvement as an officer and director of another company. We have no intention of merging with or acquiring business opportunity from any affiliate or officer or director.

We do not know of any reason other than outside business interests that would prevent them from devoting full-time to our Company when the business may demand such full-time participation.

WE MAY DEPEND UPON OUTSIDE ADVISORS, WHO MAY NOT BE AVAILABLE ON REASONABLE TERMS AND AS NEEDED.

To supplement the business experience of our officers and directors, we may be required to employ accountants, technical experts, appraisers, attorneys, or other consultants or advisors. Our Board, without any input from stockholders, will make the selection of any such advisors. Furthermore, we anticipate that such persons will be engaged on an "as needed" basis without a continuing fiduciary or other obligation to us. In the event we consider it necessary to hire outside advisors, we may elect to hire persons who are affiliates if they are able to provide the required services.

WE HAVE AGREED TO INDEMNIFICATION OF OFFICERS AND DIRECTORS AS IS PROVIDED BY DELAWARE STATUTE.

Delaware Statutes provide for the indemnification of our directors, officers, employees, and agents, under certain circumstances, against attorney's fees and other expenses incurred by them in any litigation to which they become a party arising from their association with or activities on our behalf. We will also bear the expenses of such litigation for any of our directors, officers, employees, or agents, upon such person's promise to repay us therefore if it is ultimately determined that any such person shall not have been entitled to indemnification. This indemnification policy could result in substantial expenditures by us that we will be unable to recoup.

RISK FACTORS RELATED TO OUR STOCK

OUR STOCK IS THINLY TRADED AND, AS A RESULT, YOU MAY BE UNABLE TO SELL AT OR NEAR ASK PRICES OR AT ALL IF YOU NEED TO LIQUIDATE YOUR SHARES.

The shares of Free Flow common stock were approved for trading on the OTC Bulletin Board on April 3, 2013, and, as result, they are thinly-traded, meaning that the number of persons interested in purchasing the Company's common shares at or near ask prices at any given time may be relatively small or non-existent. This situation is attributable to a number of factors, including the fact that the Company is a small company which is relatively unknown to stock analysts, stock brokers, institutional investors and others in the investment community that generate or influence sales volume, and that even if it came to the attention of such persons, they tend to be risk-averse and would be reluctant to follow an unproven, early stage company such as Free Flow or purchase or recommend the purchase of any of the Company's Securities until such time as the Company became more seasoned and viable. As a consequence, there may be periods of several days or more when trading activity in the Company's Securities is minimal or non-existent, as compared to a seasoned issuer which has a large and steady volume of trading activity that will generally support continuous sales without an adverse effect on Securities price. We cannot give you any assurance that a broader or more active public trading market for the Company's common securities will develop or be sustained, or that any trading levels will be sustained. Due to these conditions, the Company can give investors no assurance that they will be able to sell their shares at or near ask prices or at all if they need money or otherwise desire to liquidate their securities of the Company.

THE REGULATION OF PENNY STOCKS BY SEC AND FINRA MAY DISCOURAGE THE TRADABILITY OF OUR SECURITIES.

We are a "penny stock" company. Our securities currently trade in the OTC Pink-sheet market and are subject to a Securities and Exchange Commission rule that imposes special sales practice requirements upon broker-dealers who sell such securities to persons other than established customers or accredited investors. For purposes of the rule, the phrase “accredited investors” means, in general terms, institutions with assets more than $5,000,000, or individuals having a net worth more than $1,000,000 or having an annual income that exceeds $200,000 (or that, when combined with a spouse’s income, exceeds $300,000). For transactions covered by the rule, the broker-dealer must make a special suitability determination for the purchaser and receive the purchaser’s written agreement to the transaction prior to the sale. Effectively, this discourages broker-dealers from executing trades in penny stocks. Consequently, the rule will affect the ability of purchasers in this offering to sell their securities in any market that might develop therefore because it imposes additional regulatory burdens on penny stock transactions.

In addition, the Securities and Exchange Commission has adopted several rules to regulate “penny stocks”. Such rules include Rules 3a51-1, 15g-1, 15g-2, 15g-3, 15g-4, 15g-5, 15g-6, 15g-7, and 15g-9 under the Securities and Exchange Act of 1934, as amended. Because our securities constitute “penny stocks” within the meaning of the rules, the rules would apply to us and to our securities. The rules will further affect the ability of owners of shares to sell our securities in any market that might develop for them because it imposes additional regulatory burdens on penny stock transactions.

Shareholders should be aware that, according to Securities and Exchange Commission, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. Such patterns include (i) control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer; (ii) manipulation of prices through prearranged matching of purchases and sales and false and misleading press releases; (iii) “boiler room” practices involving high-pressure sales tactics and unrealistic price projections by inexperienced salespersons; (iv) excessive and undisclosed bid-ask differentials and markups by selling broker-dealers; and (v) the wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired consequent investor losses. Our management is aware of the abuses that have occurred historically in the penny stock market. Although we do not expect to be able to dictate the behavior of the market or of broker-dealers who participate in the market, management will strive within the confines of practical limitations to prevent the described patterns from being established with respect to our securities. Inventory in penny stocks have limited remedies in the event of violations of penny stock rules. While the courts are always available to seek remedies for fraud against the Company, most, if not all, brokerages require their customers to sign mandatory arbitration agreements in conjunctions with opening trading accounts. Such arbitration may be through an independent arbiter. Investors may file a complaint with FINRA against the broker allegedly at fault, and FINRA may be the arbiter, under FINRA rules. Arbitration rules generally limit discovery and provide more expedient adjudication, but also provide limited remedies in damages usually only the actual economic loss in the account. Investors should understand that if a fraud case is filed against a company in the courts it may be vigorously defended and may take years and great legal expenses and costs to pursue, which may not be economically feasible for small investors.

The fact that we are a penny stock company will cause many brokers to refuse to handle transactions in the stocks, and may discourage trading activity and volume, or result in wide disparities between bid and ask prices. These may cause investors significant illiquidity of the stock at a price at which they may wish to sell or in the opportunity to complete a sale. Investors will have no effective legal remedies for these liquidity issues.

WE WILL PAY NO FORESEEABLE DIVIDENDS IN THE FUTURE.

We have not paid dividends on our common stock and do not ever anticipate paying such dividends in the foreseeable future. Investors whose investment criteria is dependent on dividends should not invest in our common stock.

ITEM 1B. UNRESOLVED STAFF COMMENTS

Not Applicable.

ITEM 2. PROPERTIES

FACILITIES

The Company operates out of the facility owned by its subsidiary namely, Accurate Auto Parts, Inc., 6269 Caledon Road, King George, VA 22485.

At 2301 Woodland Crossing Drive, Suite #155, Herndon, VA 20171, this Company leased for the corporate office and gave up the use of this space in December 2017.

In February 2018 the Company signed a virtual office lease addressed as 13800 Coppermine Road, First Floor, Herndon, VA 20171 for a month rent $169.00 which arrangement was terminated in November 2018.

Since November 2018 the corporate office of the Company and all its subsidiaries is located at the facility addressed as 6269 Caledon Road, King George, VA 22485.

ITEM 3. LEGAL PROCEEDINGS

We are not currently involved in any legal proceedings nor do we have any knowledge of any threatened litigation.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

PART II

ITEM 5. MARKET FOR REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES

MARKET INFORMATION

On April 3, 2013, the Company's common stock was accepted for trading by FINRA on the OTCBB and the Over-the-Counter Markets OTCBB and was assigned the symbol is "FFLO".

HOLDERS There are approximately 84 shareholders of record of our common stock as of December 31, 2019.

DIVIDEND POLICY

Holders of our common stock are entitled to receive such dividends as may be declared by our board of directors. We have not declared or paid any dividends on our common shares and it does not plan on declaring any dividends soon. The Company currently intends to use all available funds to finance the operation and expansion of its business.

SALES OF UNREGISTERED SECURITIES

On March 30, 2015, the Company issued 9,700 shares of Preferred Shares – Series A stock to Redfield Holdings, Ltd. for $1 each for a total 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 30, 2015 by mutual consent this note, and accrued interest was converted to 330,000 preferred shares – Series "B". On November 1, 2018 the Company designated 500,000 preferred shares – Series "C" as mezzanine capital for its wholly owned subsidiary namely Accurate Auto Parts, Inc. to be redeemed upon repayment of loan made by River Valley Bank to Accurate Auto Parts, Inc. for purchase of property and working capital. The loan from Redfield Holdings, Ltd., with consent of Redfield Holdings, Ltd. was transferred in the corporate books to show the transfer of the loan amount of $470,935 against issuance of 470,935 preferred shares – Series "C". On April 2, 2019 the Company received a sum of $14,490 against issuance of 21,000 restricted common shares.

ISSUER PURCHASES OF EQUITY SECURITIES

The Company did not repurchase any shares of its common stock during the years ended December 31, 2019 and 2018

ITEM 6. SELECTED FINANCIAL DATA

Not applicable.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

MANAGEMENT DISCUSSION AND ANALYSIS

THE FOLLOWING DISCUSSION SHOULD BE READ IN CONJUNCTION WITH OUR AUDITED

CONSOLIDATED FINANCIAL STATEMENTS AND NOTES THERETO INCLUDED HEREIN.

THIS DISCUSSION CONTAINS FORWARD-LOOKING STATEMENTS, SUCH AS STATEMENTS RELATING TO OUR FINANCIAL CONDITION, RESULTS OF OPERATIONS, PLANS, OBJECTIVES, FUTURE PERFORMANCE AND BUSINESS OPERATIONS. THESE STATEMENTS RELATE TO EXPECTATIONS CONCERNING MATTERS THAT ARE NOT HISTORICAL FACTS. THESE FORWARD-LOOKING STATEMENTS REFLECT OUR CURRENT VIEWS AND EXPECTATIONS BASED LARGELY UPON THE INFORMATION CURRENTLY AVAILABLE TO US AND ARE SUBJECT TO INHERENT RISKS AND UNCERTAINTIES. ALTHOUGH WE BELIEVE OUR EXPECTATIONS ARE BASED ON REASONABLE ASSUMPTIONS, THEY ARE NOT GUARANTEES OF FUTURE PERFORMANCE AND THERE ARE A NUMBER OF IMPORTANT FACTORS THAT COULD CAUSE ACTUAL RESULTS TO DIFFER MATERIALLY FROM THOSE EXPRESSED OR IMPLIED BY SUCH FORWARD-LOOKING STATEMENTS. BY MAKING THESE FORWARD-LOOKING STATEMENTS, WE DO NOT UNDERTAKE TO UPDATE THEM IN ANY MANNER EXCEPT AS MAY BE REQUIRED BY OUR DISCLOSURE OBLIGATIONS IN FILINGS WE MAKE WITH THE SECURITIES AND EXCHANGE COMMISSION UNDER THE FEDERAL SECURITIES LAWS. OUR ACTUAL RESULTS MAY DIFFER MATERIALLY FROM OUR FORWARD-LOOKING STATEMENTS.

THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S REPORT ON THE COMPANY'S FINANCIAL STATEMENTS AS OF DECEMBER 31, 2015 INCLUDES A "GOING CONCERN" EXPLANATORY PARAGRAPH THAT DESCRIBES SUBSTANTIAL DOUBT ABOUT THE COMPANY'S ABILITY TO CONTINUE AS A GOING CONCERN.

PLAN OF OPERATIONS

The auto parts business is a phenomena that must be well understood before plan of operation is discussed. Auto parts are bought or sold when there is a need for them. Reducing price or encouraging customers to "buy one and get one free" is not applicable in this line of business. Thus the list price of the parts are more or less firm and if they are priced/listed in line with the prices quoted by other competitors they do sell at the listed price. The only uncertain element like in pharmaceutical industry is that they are sold when needed but must be readily available when need emerges. These auto parts do not have any shelf life, these are neither subject to change in fashion nor are perishable and they do eventually sell.

Keeping the above fact in mind, the management has discovered that the greater the inventory than the greater is the probability that it would generate sales. An in-house analysis by management has revealed that approximately 25% of the inventory in hand sells on an annual basis. It is therefore imperative that the inventory be increased to MSRP cruising level of $5,000,000 to achieve a $1,250,000 + in sales which would thereby generate a cash surplus in net profits of the company.

During the year 2019, there were enough automobiles available for dismantling and a greater number could have been purchased, but the company was not successful in finding skilled labor thus resulting in a slow-down of inventory build-up. It is taking more time to process than what could have been achieved if more skilled labor was available.

The other fact that has been identified is that presently the facility has three dismantling workshop areas which are apart from each other. The first one is 300 feet from the second while the third is 155 feet away from the second – thus the third dismantling area being approximately 455 feet away from the first one. Since they are apart from each other resulting in an un-smooth process-flow and if the weather conditions are bad, it wastes quite a bit of valuable time to move the vehicle under dismantling. This results in interruption and slows down the dismantling process. The management was aware of this fact and could not do anything because these areas were built several years ago. Having now gained momentum and having streamlined the process, the management has decided to build one 10 to 20,000 square foot building so that the entire operations are conducted in a dis-assembly line, under one roof thereby making full use of time and process flow. The building cost has been estimated at around Three Hundred Thousand Dollars ($300,000) which is being sourced and funding is expected to be available in near future.

The equipment being used in the above mentioned three shops will be relocated to the new building and these shops will be used for warehousing parts.

The company has also been successful in appointing a Distributor who is expected to ramp up the sales in due course.

Motors & Metal, Inc. – Progress discussed as under:

Having received the letter of intent from a bonafide buyer the Company began sourcing scrap metal for export and after nearly six month of vigorous efforts concluded that none of the existing processors were prepared to offer the shredded steel. The Company was already processing scrap metal but in very limited quantities which were not enough for export trade.

The management began to work on expanding its own scrap metal processing capabilities and upon getting a reconfirmation of zoning from the County Office, Motors & Metals, Inc., in January of 2020 received its license to operate as "Scrap Metal Processor". The management received several quotations from various equipment manufacturers and is in the process of negotiating purchase of machinery so that it is able to process the desired quantity of scrap metal for export.

Upon the news being made public, the Company has received from other qualified buyer abroad "expression of interest" to purchase scrap metal. The annual sales of scrap metal are expected to exceed Ten Million Dollars ($10,000,000). The Company hopes that it will be able to complete its expansion plan within next 12 months.

RESULTS OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2019 COMPARED TO THE YEAR ENDED DECEMBER 31, 2018

During the year ended December 31, 2019, the Company recognized revenue of $420,538 from sales. During the year ended December 31, 2018, the Company recognized revenue of $249,655 from its operational activities.

During the year ended December 31, 2019, the Company incurred a total of operational expenses of $430,604 which included a depreciation allowance of $59,473. During the year ended December 31, 2018, the Company incurred operational expenses of $159,503 including a depreciation allowance of $38,573. The increase of appx. $271,101 was primarily a result of increase in administrative and cost of goods sold expenses.

During the year ended December 31, 2019, the Company recognized a net book loss of $121,810 compared to a net profit of $19,967 during the year ended December 31, 2018.

LIQUIDITY

At December 31, 2019, the Company has a total current assets of $1,608,123 consisting of $7,226 in cash, $107,091 in accounts receivable and $776,588 in inventories and work in progress at cost. At December 31, 2019, total current liabilities were $22,030 consisting of $11,687 in accounts payable and $$10,343 from related parties and accrued interest of $0.

At December 31, 2018, the Company had total current assets of $617,634 consisting of $19,115 in cash, $8,296 in accounts receivable and $571,260 in inventories and work in progress. At December 31, 2018, total current liabilities were $7,848 consisting of $7,848 in accounts payable, notes payable to related party of $380 and accrued interest of $0.

SHORT TERM

On a short-term basis, the Company has generated limited revenues not sufficient to cover operations. For short term needs the Company will be dependent on receipt, if any, from Line of Credit.

CAPITAL RESOURCES

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.

NEED FOR ADDITIONAL FINANCING

The Company does not have capital sufficient to meet its Capital Expenditure 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 expenses as they may be incurred.

The Company is working on completion of a Private Placement Memorandum (PPM) most likely under rule 506 of the SEC Act of 1933 for a sum of Twenty Million Dollars $20,000,000 against issuance of convertible preferred shares to augment its needs for expansion and acquisitions of existing, profitable Auto Parts companies in USA and Canada The memorandum is expected to be effectuated by June of 2020. The Company or its Management does not guarantee if this PPM will be deployed and such deployment of private placement memorandum will be successful.

SIGNIFICANT ACCOUNTING POLICIES

REVENUE RECOGNITION

The Company recognizes revenue on arrangements in accordance with Securities and Exchange Commission Staff Accounting Bulletin Topic 13, REVENUE RECOGNITION and FASB ASC 605-15-25, REVENUE RECOGNITION. In all cases, revenue is recognized only when the price is fixed, or determinable, persuasive evidence of an arrangement exists, the merchandise is shipped and/or service is performed and collectability is reasonably assured. The Company reported $1,567,643 in revenues from inception to December 31, 2019.

EARNINGS PER SHARE

The Company has adopted ASC 260-10-50, EARNINGS PER SHARE, which provides for calculation of "basic" and "diluted" earnings per share. Basic earnings per share includes no dilution and is computed by dividing net income or loss available to common shareholders by the weighted average common shares outstanding for the period. Diluted earnings per share reflect the potential dilution of securities that could share in the earnings of an entity. Basic and diluted losses per share were the same at the reporting dates as there were no common stock equivalents outstanding at December 31, 2019 or December 31, 2018.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

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 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

The audited financial statements of Free Flow Inc. for the two-years ended December 31, 2019 and 2018, have been made a part of this filings, as under:

FREE FLOW, INC.

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, 2019 and 2018, 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, the financial statements present fairly, in all material respects, the financial position of the Company as of the year(s) then ended, and the results of its operations and its cash flows for the period(s) then ended, in conformity with U.S. generally accepted accounting principles.

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 as item 9A. They relate to the current period audit of the financial statements, and (1) relate to accounts or disclosures that are material to the financial statements and (2) 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.

Yusufali Musaji
Managing Partner
Yusufali & Associates, LLC
PCAOB registration # 3313

10th April 2020

Table of Contents

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.
BALANCE SHEET

	(Audited) As of December 31, 2019	(Audited) As of December 31, 2018
ASSETS		
Current Assets		
Cash	$ 7,226	$ 19,115
Trade Receivables - current	107,091	7,723
Trade Receivables - old	-	573
Rounding off the decimals - error	(2.00)	
Intra-company	6,073	
Advances for Inventory Purchases		18,963
Inventory	776,588	571,260
TOTAL CURRENT ASSETS	896,976	617,634
Fixed Assets		
Land and Building, net of depreciation	776,704	741,612
Allowance for Depreciation	(90,230)	
TOTAL FIXED ASSETS	686,474	741,612
Other Assets		
Delivery Trucks, after depreciation allowance	3,500	1,008
Allowance for Depreciation	(2,895)	
Furniture	100.00	
Equipment and Delivery Trucks, after depreciation allowance	35,000	28,000
Allowance for Depreciation	(11,032)	
TOTAL OTHER ASSETS	24,673	29,008
TOTAL ASSETS	$ 1,608,123	$ 1,388,254
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	$ 11,687	$ 7,468
Notes Payable - Related Parties	10,343	380
TOTAL CURRENT LIABILITIES	22,030	7,848
Long Term Liabilities		
Revolving Line of Credit - $350,000 amount drawn	311,012	0
PayPal Advance	10,857	0
Loan - secured	889,340	900,100
TOTAL LONG TERM LIABILITIES	1,211,209	900,100
Total Liabilities	1,233,239	907,948
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	131,033	114,546
(Accumulated Deficit) / Net worth	(559,705)	(437,796)
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	(426,051)	(320,629)

TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,608,123	$ 1,388,254

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.
Statements of Operations

	Year Ended December 31, 2019	Year Ended December 31, 2018
REVENUES		
Sales	$ 420,538	$ 249,655
TOTAL REVENUES	420,538	249,655
COST OF GOODS SOLD	111,745	38,958
GROSS PROFIT	308,793	210,696
General & Administrative Expenses	430,604	159,503
Other Expenses		
Provision of write-off - Inventory	-	-
Total Expenses	430,604	159,503
Net Profit (Loss)	$ (121,810)	$ 51,193
NET (LOSS)	$ (121,810)	$ 51,193
BASIS INCOME (LOSS) PER SHARE	$ (0.01)	$ (0.01)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	26,200,000	26,200,000

FREE FLOW, INC.
Statement of Changes in Shareholders' (Deficit)

	COMMON STOCK		PREFERRED STOCK		ADDITIONAL		
	SHARES	AMOUNT	SHARES Series -A	AMOUNT	PAID-IN CAPITAL	ACCUMULATED DEFICIT	TOTAL
Balance, January 1, 2019	26,200,000	2,620	10,000	1	114,545	(437,245)	(457,212)
Profit for the year ended December 31, 2019	21,000	21			14,469	(121,909)	19,967
BALANCE, DECEMBER 31, 2019	26,221,000	264	10,000	1	129,014	(559,154)	(437,245)

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.
Statements of Cash Flow

	Year Ended December 31, 2019	Year Ended December 31, 2018
CASH FLOW FROM OPERATING ACTIVITIES	$ (121,909)	$ 19,967
Depreciation allowance		38,573
(Increase) in Other Assets	$ 59,473	(35,000)
(Increase) in Trades Payable	$ 4,219	
(Increase) Advance for Inventory Purchases	18,963	(18,963)
(Increase) Trade Receivables	(104,868)	(6,240)
(Increase) Decrease in Inventory	(205,328)	(393,389)
NET CASH USED IN OPERATING ACTIVITIES	$ (349,450)	$ (395,052)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from notes payable - related parties	9,963	294,898
Proceeds from Line of Credit	311,012	
Proceeds form Pay Pal Advance	10,857	
Proceeds form Loan from River Valley Bank	(10,760)	900,100
Proceeds from Subscription Money	16,487	
Rounding off the decimals - error	2	
(Increase) in Fixed Assets - Land, Building		(772,513)
Proceeds from Accounts Payable - trade (Decrease in Accounts Payable)		(13,672)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	337,561	408,813
NET INCREASE (DECREASE) IN CASH	(11,889)	13,761
CASH AT BEGINNING PERIOD	19,115	5,354
CASH AT END PERIOD	$ 7,226	$ 19,115

FREE FLOW, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2019

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING BASIS

The statements were prepared following generally accepted accounting principles of the United States of America consistently applied. 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 equivalents include short-term, highly liquid investments with maturities of three months or less at the time of acquisition.

PROPERTY AND EQUIPMENT

Property and equipment are stated net of depreciation. Equipment and fixtures are being depreciated using the straight-line method over the estimated asset lives, 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, 2019 the Company had a net operating loss carry-forward of approximately $559,606. Net operating loss carry-forward, expires twenty years from the date the loss was incurred.

	December 31, 2019	December 31, 2018
Net operating loss Carry Forward	$ 559,606	$ 437,796
Valuation allowance	$ (559,606)	$ (437,796)

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:

Free Flow, Inc.
Tax Calculations

	December 31, 2019	December 31, 2018
Net (profit) loss before taxes per financial statement	$ (121,810)	$ 19,967
Income tax rate	34%	34%
Income tax benefit	(41,415)	(6,789)
Valuation allowance change	41,415	(17,406)
Provision for income tax	0	0

The December 31, 2017 was reported as $82,853 and had been reduced to $81,183 as depreciation was not provided for in the previous year which has now been provided by adjustment to the appropriate account.

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, 2019 and December 31, 2018 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 EQUIPEMENT

Property and equipment consists of the following:

	As of December 31, 2019	As of December 31, 2018
Property, Land and Building at cost	$ 776,704	$ 772,412
Trucks at cost	3,500	3,500
Equipment at cost	35,000	35,000
Total Fixed Assets	$ 815,204	$ 810,912
Less: Accumulated Depreciation	(104,157)	(40,393)
	$ 711,047	$ 770,519

Depreciation expenses for the periods ended December 31, 2019 and December 31, 2018 were $59,473 and $38,573 respectively

NOTE 5 - INVENTORY

	As of December 31 2019	As of December 31 2018
Auto Parts (used)	$ 776,588	$ 571,260
	$ 776,588	$ 571,260

The increase in the inventory was a result of financing secured from Incredible Bank (f/k/a River Valley Bank), and would significantly support increase of sales.

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 insufficient 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 has incurred cumulative net losses of $559,705 since its inception and requires capital for its contemplated operational and marketing activities to take place. The Company's ability to raise additional capital through the future issuances of common stock is unknown. The obtainment of additional financing, 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.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

Not applicable.

ITEM 9A. CONTROLS AND PROCEDURES

DISCLOSURE CONTROLS AND PROCEDURES

Disclosure controls and procedures (as defined in Rule 13(a) - 15(e)) are controls and procedures that are designed to ensure that information required to be disclosed by a public company in the reports that if files or submits under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed

to ensure that information required to be disclosed by a public company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the company's management, including its principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure. As of December 31, 2018, the Chief Executive Officer/Principal Accounting Officer has founded such controls and procedures to be ineffective as discussed further below.

MANAGEMENT'S ANNUAL REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING.

Free Flow's management is responsible for establishing and maintaining adequate internal control over financial reporting for the company in accordance with as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act. The Company's internal control over financial reporting is designed 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. The Company's internal control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the Company's assets;

(2) 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 being made only in accordance with authorizations of Free Flow's management and directors; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on Free Flow's financial statements.

Our Chief Executive Officer/Principal Accounting Officer, who is the same individual, has identified certain material weaknesses in internal control over financial reporting relating to a shortage of accounting and reporting personnel due to limited financial resources and the size of our Company, as detailed below:

(1) The Company currently does not have but is in the process of developing formally documented accounting policies and procedures, which includes establishing a well-defined process for financial reporting.

(2) Due to the limited size of our accounting department, we currently lack the resources to handle complex accounting transactions. We believe this deficiency could lead to errors in the presentation and disclosure of financial information in our annual, quarterly, and other filings.

(3) As is the case with many companies of similar size, we currently have a lack of segregation of duties in the accounting department. Until our operations expand and additional cash flow is generated from operations, a complete segregation of duties within our accounting function will not be possible.

Considering the nature and extent of our current operations and any risks or errors in financial reporting under current operations and the fact that we have been a small business with limited employees, such items caused a weakness in internal controls involving the areas disclosed above.

Our Chief Executive Office/Principal Accounting Officer has concluded that our internal controls over financial reporting were ineffective as of December 31, 2015, due to the existence of the material weaknesses noted above that we have yet to fully remediate.

This annual report does not include an attestation report of the Company's registered public accounting firm regarding internal control over financial reporting. Management's report was not subject to attestation by the Company's registered public accounting firm pursuant to permanent rules of the Securities and Exchange Commission that permit the Company to provide only management's report in this annual report.

There was no change in our internal control over financial reporting that occurred during the fiscal year ended December 31, 2015, that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

Not applicable.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

NAME	AGE	POSITION	TERM
Sabir Saleem	71	President, CEO, CFO and Director	Annual

CURRENT OFFICERS AND DIRECTORS

SABIR SALEEM, PRESIDENT, CEO, CFO AND DIRECTOR, SECRETARY & TREASURER AGE 70

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 until December 2007, he was President of United Medscan Corp; and after that Registrant was sold, he remained a consultant with United Medscan until October, 2009. Mr. Saleem was CEO of Total Medical Care, Inc., a not-for-profit corporation, from July 2006 until 2011. CEO of GS Pharmaceuticals, Inc., a pharmaceutical Registrant since February, 2012; From December 2010 until January 2012, Mr. Saleem was the CEO of Michelex Corporation (TS: MLXO), a pharmaceutical manufacturer. All of the foregoing, except MLXO, are privately- owned companies. .

FORMER OFFICERS AND DIRECTORS

FERNANDINO FERRARA, FORMER SECRETARY/TREASURER AND DIRECTOR, AGE 64

Mr. Fernandino Ferrara was appointed Secretary/Treasurer and Director of Free Flow, Inc. on April 18, 2014. Mr. Ferrara has been President and CEO of Lease-it-Capital d/b/a AcuLease(TM), located in Farmingdale, NY, for the past 15 years. Mr. Ferrara is also the Secretary-Treasurer of Adopt-A-Battalion, Inc., a charitable support organization for overseas and returning US servicemen and servicewomen; and he is the Vice-President of the Suffolk County Police Reserves Foundation a charitable support organization for Suffolk County, New York, police. Due to personal reasons Mr. Ferrara’s resignation as Secretary/Treasurer and Director was accepted effective May 1, 2018.

S. DOUGLAS HENDERSON, FORMER PRESIDENT, CFO, SECRETARY AND DIRECTOR

Mr. Henderson was President, CFO, Secretary and sole director of Free Flow from October 29, 2011 through April 18, 2014. From 1998 until 2008 he was Admissions Director, Senior Flight Instructor of San Diego Flight Training International, San Diego CA. Since July 2004, he has worked part time as an income tax preparer for H & R Block. Mr. Henderson is also part owner of J. Bright Henderson, Inc., a dealer in fine art.

Mr. Henderson was a director of Ads in Motion, Inc., a public company, from August 2007 until June 28, 2010 and was secretary of Ads in Motion from May 2007 until June 28, 2010.

Our officers are spending up to 5 hours per week on our business currently. When the Company is financially capable of paying salaries, it is anticipated that management will assume full- time roles in the Company's operations and be paid accordingly.

CONFLICTS OF INTEREST - GENERAL.

Our directors and officers are, or may become, in their individual capacities, officers, directors, controlling shareholders and/or partners of other entities engaged in a variety of businesses. Thus, there exist potential conflicts of interest including, among other things, time, efforts and opportunity, involved in participation with such other business entities. While each officer and director of our business is engaged in business activities outside of our business, the amount of time they devote to our business will be up to approximately 5 hours per week.

CONFLICTS OF INTEREST - CORPORATE OPPORTUNITIES

Presently, no requirement contained in our Articles of Incorporation, Bylaws, or minutes which requires officers and directors of our business to disclose to us business opportunities which come to their attention. We have no intention of merging with or acquiring an affiliate, associate person or business opportunity from any affiliate or any client of any such person.

COMMITTEES OF THE BOARD OF DIRECTORS

The Company is managed under the direction of its board of directors.

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

EXECUTIVE COMMITTEE

The members of the Board of Directors serve as its executive committee.

AUDIT COMMITTEE

The members of the Board of Directors serve as its audit committee.

ITEM 11. EXECUTIVE COMPENSATION

The following table sets forth the fact that officers received a cash salary during the last three fiscal years. The following table sets forth this information by the Company including salary, bonus and certain other compensation to the Company's Chief Executive Officer and named executive officers for the years ended December 31, 2018, 2017 and 2016.

Mr. Saleem do not have employment agreements with the Company, he does receive compensation from the Company.

DIRECTOR COMPENSATION

The following table sets forth certain information concerning compensation paid to our directors for services as directors, but not including compensation for services as officers reported in the "Summary Executive Compensation Table" during the year ended December 31, 2018:

Summary Executive Compensation Table

	Sabir Saleem		Frenandino Ferrara	
	2019	**2018**	**2018**	**2017**
Salary				
Bonus	$ 64,353	$ 24,490	0	0
Stock Awards	0	0	0	0
Option Awards	0	0	0	0
Non-Equity Incentive Plan Compensation	0	0	0	0
Non-Qualified Deferred Compensation Earnings	0	0	0	0
All other Compensations	0	0	0	0
Total	$ 64,353	$ 24,490	$ -	$ -

All or our officers and/or directors will continue to be active in other companies. All officers and directors have retained the right to conduct their own independent business interests.

It is possible that situations may arise in the future where the personal interests of the officers and directors may conflict with our interests. Such conflicts could include determining what portion of their working time will be spent on our business and what portion on other business interest. Any transactions between us and entities affiliated with our officers and directors will be on terms which are fair and equitable to us. Our Board of Directors intends to continually review all corporate opportunities to further attempt to safeguard against conflicts of interest between their business interests and our interests.

We have no intention of merging with or acquiring an affiliate, associated person or business opportunity from any affiliate or any client of any such person.

Directors receive limited compensation for serving.

OPTION/SAR GRANTS IN THE LAST FISCAL YEAR

Free Flow does not have a stock option plan as of the date of this filing. There was no grant of stock options to the Chief Executive Officer and other named executive officers during the fiscal years ended December 31, 2019 and 2018

LIMITATION ON LIABILITY AND INDEMNIFICATION

Free Flow, Inc. officers and directors are indemnified as provided by the Delaware Revised Statutes and the bylaws. Under the Delaware Revised Statutes, director immunity from liability to a company or its shareholders for monetary liabilities applies automatically unless it is specifically limited by a company's Articles of Incorporation. Our Articles of Incorporation do not specifically limit the directors' immunity. Excepted from that immunity are:

(a) a willful failure to deal fairly with us or our shareholders in connection with a matter in which the director has a material conflict of interest; (b) a violation of criminal law, unless the director had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful; (c) a transaction from which the director derived an improper personal profit; and (d) willful misconduct.

Our bylaws provide that it will indemnify the directors to the fullest extent not prohibited by Delaware law; provided, however, that we may modify the extent of such indemnification by individual contracts with the directors and officers; and, provided, further, that we shall not be required to indemnify any director or officer in connection with any proceeding, or part thereof, initiated by such person unless such indemnification: (a) is expressly required to be made by law, (b) the proceeding was authorized by the board of directors, (c) is provided by us, in sole discretion, pursuant to the powers vested under Delaware law or (d) is required to be made pursuant to the bylaws.

Our bylaws provide that it will advance to 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 he is or was a director or officer of us, or is or was serving at the request of us as a director or executive officer of another company, partnership, joint venture, trust or other enterprise, prior to the final disposition of the proceeding, promptly following request therefore, all expenses incurred by any director or officer in connection with such proceeding upon receipt of an undertaking by or on behalf of such person to repay said amounts if it should be determined ultimately that such person is not entitled to be indemnified under the bylaws or otherwise.

Our bylaws provide that no advance shall be made by us to an officer except by reason of the fact that such officer is, or was, our director in which event this paragraph shall not apply, in any action, suit or proceeding, whether civil, criminal, administrative or investigative, if a determination is reasonably and promptly made: (a) by the board of directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding, or

(b) if such quorum is not obtainable, or, even if obtainable, a quorum of disinterested directors so directs, by independent legal counsel in a written opinion, that the facts known to the decision-making party at the time such determination is made demonstrate clearly and convincingly that such person acted in bad faith or in a manner that such person did not believe to be in or not opposed to the best interests of us.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS.

The following table sets forth information with respect to the beneficial ownership of Free Flow's outstanding common stock by:

o each person who is known by the Company to be the beneficial owner of five percent (5%) or more of the Company's common stock;

o Free Flow's Chief Executive Officer, its other executive officers, and each director as identified in the "Management -- Executive Compensation" section; and

o all of the Company's directors and executive officers as a group.

Beneficial ownership is determined in accordance with the rules of the Securities and Exchange Commission and generally includes voting or investment power with respect to securities. Shares of common stock and options, warrants and convertible securities that are currently exercisable or convertible within 60 days of the date of this document into shares of Free Flow's common stock are deemed to be outstanding and to be beneficially owned by the person holding the options, warrants or convertible securities for the purpose of computing the percentage ownership of the person, but are not treated as outstanding for the purpose of computing the percentage ownership of any other person.

There are currently 100,000,000 common shares authorized of which 26,221,000 are outstanding at March 30, 2019.

The following sets forth information with respect to our common stock beneficially owned by each Officer and Director, and by all Directors and Officers as a group as of December 31, 2018.

TITLE OF CLASS	NAME AND ADDRESS OF BENEFICIAL OWNER (1)	AMOUNT AND NATURE OF BENEFICIAL OWNER	PERCENT OF CLASS
Common Shares	Sabir Saleem, President, CEO and Directors (2) (3)	17,990,000	68.66%
Preferred Shares - Series "A"	Redfield Holdings, Ltd	10,000	100.00%
Preferred Shares - Series "B"	Redfield Holdings, Ltd	330,000	100.00%
Preferred Shares - Series "C"	Redfield Holdings, Ltd	470,935	100.00%
All Directors and Executives Officers as a Group (1 person)	Common Shares	17,990,000	68.66%

(1) Address is c/o Free Flow, Inc., 6269 Caledon Road, King George, VA 22485.

(2) Mr. Saleem is an officer, director and/or beneficial shareholder of Redfield Holdings, Ltd. Redfield Holdings, Ltd. holds 17,990,000 shares of common stock.

(3) Each share of Preferred Share - Series A stock carries voting rights equal to ten thousand (10,000) votes. Redfield Holdings, Ltd. holds 10,000 shares of Preferred Shares - Series A stock. Mr. Saleem is an officer, director and/or beneficial shareholder of Redfield Holdings, Ltd. As of December 31, 2018, 10,000 Preferred Shares - Series A stock was issued and outstanding.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE

Other than the transactions discussed below, we have not entered into any transaction nor are there any proposed transactions in which any of our founders, directors, executive officers, shareholders or any members of the immediate family of any of the foregoing had or is to have a direct or indirect material interest.

ITEM 14. PRINCIPAL ACCOUNTING FEES AND SERVICES

Yousafali & Associates, LLC (“Yousafali") is the Company's principal auditing accountant firm. The Company's Board of Directors has considered whether the provisions of audit services are compatible with maintaining Yousafali’s independence. The engagement of our independent registered public accounting firm was approved by us prior to the start of the audit of our consolidated financial statements for the years ended December 31, 2019.

PART IV

ITEM 15. EXHIBITS, FINANCIAL STATEMENT SCHEDULES

The following is a complete list of exhibits filed as part of this Form 10K. Exhibit number corresponds to the numbers in the Exhibit table of Item 601 of Regulation S-K.

EXHIBIT NUMBER	DESCRIPTION	
3.1	Articles of Incorporation	*
3.2	Bylaws	*
31.1	Certification of Principal Executive and Accounting Officer Filed Herewith pursuant to Section 302 of the Sarbanes-Oxley Act	
32.1	Certification of Principal Executive and Accounting Officer Filed Herewith pursuant to Section 906 of the Sarbanes-Oxley Act	
101.INS	XBRL Instance Document	Filed Herewith (1)
101.SCH	XBRL Taxonomy Extension Schema Document	Filed Herewith (1)
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document	Filed Herewith (1)
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document	Filed Herewith (1)
101.LAB	XBRL Taxonomy Extension Label Linkbase Document	Filed Herewith (1)
101.PRE	XBRL Taxonomy Extension presentation Linkbase Document	Filed Herewith (1)

*Filed as Exhibits with the Company's S-1 Registration Statement filed with the Securities and Exchange Commission (www.sec.gov), dated March 6, 2012.

(1) Pursuant to Rule 406T of Regulation S-T, this interactive data file is deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, and otherwise is not subject to liability under these sections.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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.

April 10, 2020

/s/ Sabir Saleem
Sabir Saleem
(Chief Executive Officer/Principal Executive Officer &
Principal Accounting Officer)

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following person on behalf of the registrant and in the capacity and on the dates indicated.

April 10, 2020

/s/ Sabir Saleem
Sabir Saleem
Director, CEO

EXHIBIT 31.1

CERTIFICATION OF PERIODIC REPORT

I, Sabir Saleem, certify that:

1. I have reviewed this quarterly report on Form 10-K 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. As the registrant's sole certifying officer, I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-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 4th 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.

5. As the registrant's certifying officer, 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 the 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: April 10, 2020

By: /s/ Sabir Saleem

Sabir Saleem

(Chief Executive Officer, Principal Executive Officer and Chief Financial Officer, Principal Accounting Officer)

EXHIBIT 32.1

CERTIFICATION OF DISCLOSURE PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Annual Report of Free Flow, Inc. (the "Company") on Form 10-K for the period ending December 31, 2015 as filed with the Securities and Exchange Commission on the date hereof (the "Report") I, Sabir Saleem, Chief Executive Officer, Principal Executive Officer, Chief Financial Officer and Principal Accounting Officer of the Company, certify, pursuant to 18 USC Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge and belief:

(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.

Dated: April 10, 2020

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

This certification accompanies the Report pursuant to Section 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 Section 18 of the Securities Exchange Act of 1934, as amended.

FREE FLOW, INC.
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, 2019 and 2018, 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, the financial statements present fairly, in all material respects, the financial position of the Company as of the year(s) then ended, and the results of its operations and its cash flows for the period(s) then ended, in conformity with U.S. generally accepted accounting principles.

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 as item 9A. They relate to the current period audit of the financial statements, and (1) relate to accounts or disclosures that are material to the financial statements and (2) 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.

Yusufali Musaji
Managing Partner
Yusufali & Associates, LLC
PCAOB registration # 3313

10th April 2020

EXHIBIT B
BALANCE SHEEET

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC. BALANCE SHEET	(Audited) As of December 31, 2019	(Audited) As of December 31, 2018	Fair Market Value, as per Management As of December 31, 2019	
ASSETS				
Current Assets				
Cash	$ 7,226	$ 19,115	$ 7,226	
Trade Receivables - current	107,091	7,723	107,091	
Trade Receivables - old	-	573		
Rounding off the decimals - error	(2.00)		(2.00)	
Intr-company	6,073		6,073	
Advances for Inventory Purchases		18,963		
Inventory	776,588	571,260	1,356,181	75% of MSRP
TOTAL CURRENT ASSETS	896,976	617,634	1,476,569	
Fixed Assets				
Land and Building, net of depreciation	776,704	741,612	1,500,000	
Allownace for Depreciation	(90,230)			
TOTAL FIXED ASSETS	686,474	741,612	1,500,000	
Other Assets				
Delivery Turcks, after depreciation allowance	3,500	1,008	25,000	
Allownace for Depreciation	(2,895)			
Furniture	100.00		100	
Equipment and Delivery Trucks, after depreciation allowance	35,000	28,000	35,000	
Allownace for Depreciation	(11,032)			
TOTAL OTHER ASSETS	24,673	29,008	60,100	
TOTAL ASSETS	$ 1,608,123	$ 1,388,254	$ 3,036,669	

Page 2 Free Flow, Inc. & Subsidiary Accurate Auto Parts, Inc. - Balance sheet

LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)

Current Liabilities			
Accounts Payable	$ 11,687	$ 7,468	11,687
Notes Payable - Related Parties	10,343	380	10,343
TOTAL CURRENT LIABILITIES	22,030	7,848	22,030
Long Term Liabilities			
Revolving Line of Creidt - $350,000 amount drawn	311,012	0	311,012
PayPal Advance	10,857	0	10,857
Loan - secured	889,340	900,100	889,340
TOTAL LONG TERM LIABILITIES	1,211,209	900,100	1,211,209
Total Liabilities	1,233,239	907,948	1,233,239
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			-
26,221,000 and 26,200,000 issued as on Dec. 31, 2019 and 2018 respectively	2,620	2,620	2,620
Additional Paid in capital	131,033	114,546	131,033
(Accumulated Deficit) / Net worth	(559,705)	(437,796)	868,841
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	(426,051)	(320,629)	1,002,495
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,608,123	$ 1,388,254	$ 3,036,669

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.

Statements of Operations

	Year Ended December 31, 2019	Year Ended December 31, 2018
REVENUES		
Sales	$ 420,538	$ 249,655
TOTAL REVENUES	420,538	249,655
COST OF GOODS SOLD	111,745	38,958
GROSS PROFIT	308,793	210,696
General & Administrative Expenses	430,604	159,503
Other Expenses		
Provision of write-off - Inventory	-	-
Total Expenses	430,604	159,503
Net Profit (Loss)	$ (121,810)	$ 51,193
NET (LOSS)	$ (121,810)	$ 51,193
BASIS INCOME (LOSS) PER SHARE	$ (0.01)	$ (0.01)
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING	26,200,000	26,200,000

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.

Statements of Cash Flow

	Year Ended December 31, 2019	Year Ended December 31, 2018
CASH FLOW FROM OPERATING ACTIVITIES	$ (121,909)	$ 19,967
Depreciation allowance		38,573
(Increase) in Other Assets		(35,000)
(Increase) in Other Assets -	59,473	
increase in Trades Payable	4,219	
(Increase) Advance for Inventory Purchases	18,963	(18,963)
(Increase) Trade Receivables	(104,868)	(6,240)
(Increase) Decrease in Inventory	(205,328)	(393,389)
NET CASH USED IN OPERATING ACTIVITIES	$ (349,450)	$ (395,052)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from notes payable - related parties	9,963	294,898
Proceeds from Line of Credit	311,012	
Proceeds form Pay Pal Advance	10,857	
Proceeds form Loan from River Valley Bank	(10,760)	900,100
Proceeds from Subscription Money	16,487	
Rounding off the decimals - error	2	
(Increase) in Fixed Assets - Land, Building		(772,513)
Proceeds from Accounts Payable - trade (Decrease in Accounts Payable)		(13,672)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	337,561	408,813
NET INCREASE (DECREASE) IN CASH	(11,889)	13,761
CASH AT BEGINNING PERIOD	19,115	5,354
CASH AT END PERIOD	$ 7,226	$ 19,115

Free Flow, Inc. & Subsidiary Accurate Auto Parts, Inc.

Notes: Break-up on Costs and Expenses

c_5350 . Production Salaries	$ 122,330
c_5350 . Other Production Expenses	11,644
	$ 133,974

a_Administrative Expenses - Depreciation, tolls, delivery etc.	$ 78,425
a_6331 · Workmen Compensation & Liability Insurace	11,267
a_6600 · Payroll Expenses:a_6603 · Administrative Salaries	121,331
a_Other Administrative Expenses	60,244
f_6207 · Interest on Loan RV	81,182
f_Other Financial Expenses	15,637
p_Professional Expenses - Legal, Accountig,	33,296
s_Selling Expenses, Internet, Inventory management System etc.	29,220
	$ 430,604

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.

Subsidiary of Free Flow, Inc.

13800 Coppermine Road,

First Floor,

Herndon, VA 20171

USA

August 18, 2020

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.

Rehman Steel Furnace Pvt Ltd

General Manager

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

Tel: 042-6819996, 6810795
Fax: 042-6867308
Email: rehmansteel@hotmail.com

EXHIBIT G
CERTIFICATE OF DESIGNATION

FREE FLOW, INC.

CERTIFICATE OF DESIGNATION
OF
CLASS D PREFERRED STOCK

Title 8, Delaware General Corporation Law, Section 151(g)

The undersigned, being the President of Free Flow, Inc., a Delaware corporation (the "Corporation"), certifies that the Board of Directors of the Corporation, pursuant to the authority granted in Article FOURTH of the Corporation's Amended and Restated Certificate of Incorporation, has adopted a resolution establishing a series consisting of Fifteen Million (15,000,000) shares of the Corporation's authorized Preferred Stock, $.0001 par value per share, designated as Class D Preferred Stock (the "Class D Preferred Stock"), and has prescribed the following voting powers, designations, preferences, limitations, restrictions and relative rights of the Class D Preferred Stock:

A. **Liquidation Rights.** The holders of the Class D Preferred Stock shall have liquidation rights as follows (the "Liquidation Rights"):

1. In the event of any liquidation, dissolution or winding up of the Corporation, holders of shares of Class D Preferred Stock are entitled to receive, out of legally available assets, a liquidation preference of $.01 per share, plus an amount equal to any accrued and unpaid dividends to the payment date, and no more, before any payment or distribution is made to the holders of Common Stock or any series or class of the Corporation's stock hereafter issued that ranks junior as to liquidation rights to the Class D Preferred Stock. But the holders of Class D Preferred Stock will not be entitled to receive the liquidation preference of such shares until the liquidation preferences of any series or class of the Corporation's stock hereafter issued that ranks senior as to liquidation rights to the Class D Preferred Stock ("senior liquidation stock") has been paid in full. The holders of Class D Preferred Stock and all other series or classes of the Corporation's stock hereafter issued that rank on a parity as to liquidation rights with the Class D Preferred Stock are entitled to share ratably, in accordance with the respective preferential amounts payable on such stock, in any distribution (after payment of the liquidation preference of the senior liquidation stock) which is not sufficient to pay in full the aggregate of the amounts payable thereon. After payment in full of the liquidation preference of the shares of Class D Preferred Stock, the holders of such shares will not be entitled to any further participation in any distribution of assets by the Company.

2. Neither a consolidation, merger or other business combination of the Corporation with or into another corporation or other entity nor a sale or transfer of all or part of the Corporation's assets for cash, securities or other property will be considered a liquidation, dissolution or winding upon the Corporation.

B. **Conversion.** The holders of the Class D Preferred Stock shall have conversion rights as follows (the "Conversion Rights"):

1. Right to Convert. Each holder of Class D Preferred Stock of the Corporation shall be entitled to convert the shares of Class D Preferred Stock held by such holder, at such holder's option, at any time after six months from the date of the Preference Shares Class D are issued in accordance with the terms and scale as shown in the following table and in the manner specified in Paragraph B(2) below, into that number of fully-paid and non-assessable shares of the Corporation's Common Stock determined as follows: Each share of Class D Preferred Stock so surrendered for conversion shall be converted into shares of Common Stock.

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 under _____ on page _____.

If conversion requested:

After	but	before	the discount rate from Market Price will be
6 months	12 months	10%
12	18	15
18	24	30
24	30	40
30	-	60

2. Mechanics of Conversion. In order to convert Class D Preferred Stock into full shares of Common Stock, the holder shall give the Company Ninety (90) days' notice and surrender the certificate or certificates therefore, duly endorsed, by either overnight courier or 2-day courier, or in person to the office of the Corporation or of any transfer agent for its Common Stock, and shall give concurrent the ninety (90) day written notice to the Corporation at such office that he elects to convert the same, the number of shares of Class D Preferred Stock to be converted and the notice sent to the Corporation's principal offices via facsimile; provided, however, that the Corporation shall not be obligated to issue certificates evidencing the shares of Common Stock issuable upon such conversion unless either the certificates evidencing such shares of Class D Preferred Stock are delivered to the Corporation or its transfer agent as provided above, or the holder notifies the Corporation or its transfer agent that such certificates have been lost, stolen or destroyed and executes an agreement satisfactory to the Corporation to evidence such loss and to indemnify the Corporation from any loss incurred by it in connection with such certificates.

The Corporation shall deliver as soon as reasonably practicable after delivery to the Corporation of such certificates, or after such agreement and indemnification, to

such holder of Class D Preferred Stock at the address of the holder on the stock books of the Corporation, a certificate or certificates for the number of shares of Common Stock to which the holder shall be entitled as aforesaid. The date on which notice of conversion is given (the "Conversion Date") shall be deemed to be the date set forth in such notice of conversion provided that delivery and advance facsimile notice is made as provided above and that the original shares of Class D Preferred Stock to be converted are received by the transfer agent or the Corporation within three (3) business days thereafter, and the person or persons entitled to receive the shares of Common Stock issuable upon such conversion shall be treated for all purposes as the record holder or holders of such shares of Common Stock on such date. If the original shares of Class D Preferred Stock to be converted are not received by the transfer agent or the Corporation within three (3) business days after the Conversion Date, the notice of conversion shall be deemed null and void.

C. **Corporate Change**. The Conversion Rate shall be appropriately adjusted to reflect, as deemed equitable and appropriate by the Board of directors of the Corporation, any stock dividend, stock split or share combination of the Common Stock or any distribution of a material portion of the Corporation's assets to the holders of Common Stock. In the event of a merger, reorganization, recapitalization or similar event of or with respect to the Corporation (a "Corporate Change") (other than a Corporate Change in which the Corporation is the surviving entity or in which all of substantially all of the consideration received by the holders of the Corporation's capital stock upon such Corporate Change consists of cash or assets other than securities issued by the acquiring entity or any affiliate thereof), this Class D Preferred Stock shall be assumed by the acquiring entity and thereafter this Class D Preferred Stock shall be convertible into such Class and type of securities as the Holder would have received had the Holder converted this Class D Preferred Stock immediately prior to such Corporate Change.

D. **Voting Rights**. The Holders of the Class D Preferred Stock shall have one (1) vote for every share of Class D Preferred Stock held and shall be entitled to vote on any and all matters brought to a vote of shareholders of Common Stock. Holders of Class D Preferred Stock shall be entitled to notice of all shareholder meetings or written consents with respect to which they would be entitled to vote, which notice would be provided pursuant to the Corporation's Bylaws and applicable statutes.

E. **Protective Provisions**. So long as shares of Class D Preferred Stock are outstanding, the Corporation shall not without first obtaining the approval (by voting or written consent, as provided by Delaware law) of the holders of at least a majority of the then outstanding shares of Class D Preferred Stock:

1. alter or change the rights, preferences or privileges of the shares of Class D Preferred Stock so as to affect adversely the Class D Preferred Stock;

2. create any new class or series of stock having a preference over the Class D Preferred Stock with respect to Distributions (as defined in Paragraph A above);

3. do any act or thing not authorized or contemplated by this Designation which would result in taxation of the holders of shares of the Class D Preferred Stock under Section 305 of the Internal Revenue Code of 1986, as amended (or any comparable provision of the Internal Revenue Code as hereafter from time to time amended).

F. **Status of Converted Stock**. In the event any shares of Class D Preferred Stock shall be converted pursuant to Paragraph B here, the shares so converted shall be cancelled, shall return to the status of authorized but unissued Preferred Stock of no designated class or series, and shall not be issuable by the Corporation as Class D Preferred Stock.

G. **Redemption of Stock**.

1. Redemption Price. For each share of Class D Preferred Stock which is to be redeemed, the Corporation will be obligated on the Redemption Date (as defined below) to pay to the holder thereof (upon surrender by such holder at the Corporation's principal office or to the Corporation's transfer agent of the certificates representing such shares of Class D Preferred Stock) an amount in immediately available funds equal to the Liquidation Value plus all accrued dividends as of the Redemption Date.

2. Notice of Redemption. The Corporation will mail written notice of each redemption of Class D Preferred Stock to each record holder of Class D Preferred Stock not more than sixty (60) nor less than thirty (30) days prior to the date on which such redemption is to be made. The date specified in such notice for redemption is herein referred to as the "Redemption Date."

3. Termination of Rights. On the Redemption Date all rights pertaining to the Class D Preferred Stock, including, but not limited to, any right of conversion, will cease, and such Class D Preferred Stock will not be deemed to be outstanding. All certificates representing the Class D Preferred Stock subject to redemption will represent only the right to receive payment in accordance with the provisions of this Part 5.

4. Redeemed or Otherwise Acquired Shares. Any shares of Class D Preferred Stock which are redeemed or otherwise acquired by the Corporation shall be canceled, may not be reissued as Class D Preferred Stock, and shall be returned to the status of authorized and unissued shares of Preferred Stock without designation as to series.

H. **Preference Rights**. Nothing contained herein shall be construed to prevent the Board of Directors of the Corporation from issuing one or more series of preferred stock with such preferences as may be determined by the Board of Directors, in its discretion.

I. **Amendments**. Subject to Paragraph E above, the designation, number of, and voting powers, designations, preferences, limitations, restrictions and relative rights of the Class D Preferred Stock may be amended by a resolution of the Board of Directors.

DATED this _____ day of August 2020.

FREE FLOW, INC.

By:_____
Sabir Saleem, President

ACKNOWLEDGEMENT

STATE OF VIRGINIA)

COUNTY OF _____)

On the _____ day of August, 2020 personally appeared before me, a notary public (or judge or other authorized person, as the case may be), duly commissioned and sworn, Sabir Saleem, President of Free Flow, Inc., personally known or proven to me on the basis of satisfactory evidence to be the person whose name is subscribed to the foregoing instrument and who acknowledged that he executed the instrument.

IN WITNESS WHEREOF, I have executed this notary and affixed my official seal.

NOTARY SEAL

_____

NOTARY PUBLIC

My Commission Expires:_____

EDGAR pro
by EDGAR Online

EXHIBIT H
QUARTERLY REPORT FOR THE PERIOD ENDED 6-30-20

FREE FLOW, INC.

FORM 10-Q
(Quarterly Report)

Filed 08/14/20 for the Period Ending 06/30/20

Address	13800 COPPERMINE ROAD FIRST FLOOR HERNDON, VA, 20171
Telephone	703-789-3344
CIK	0001543652
Symbol	FFLO
SIC Code	1700 - Construction-Special Trade Contractors
Industry	Renewable Energy Equipment & Services
Sector	Energy
Fiscal Year	12/31

Powered By EDGAR Online
http://www.edgar-online.com
© Copyright 2020, EDGAR Online, a division of Donnelley Financial Solutions. All Rights Reserved.
Distribution and use of this document restricted under EDGAR Online, a division of Donnelley Financial Solutions, Terms of Use.

UNITED STATES

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, 2020

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 or organization)	(I.R.S. 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 [X] 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 [X] 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 ☒

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). **YES ☐ NO [X]**

Applicable Only to Issuer Involved in Bankruptcy Proceedings During the Preceding Five Years.

N/A

Applicable Only to Corporate Registrants

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 26,221,000 shares as of August 14, 2020.

Table of Contents

ITEM 1. FINANCIAL STATEMENTS	4
Notes to Condensed Consolidated Financial Statements	9
ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION	11
ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISKS	13
ITEM 4. CONTROLS AND PROCEDURES	13
PART II – OTHER INFORMATION	14
ITEM 1. LEGAL PROCEEDINGS	14
ITEM 1A. RISK FACTOR	14
ITEM 2 UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS	14
ITEM 3. DEFAULTS UPON SENIOR SECURITIES	14
ITEM 4. MINE SAFETY DISCLOSURE	14
ITEM 5. OTHER INFORMATION	14
PART II. OTHER INFORMATION	15
ITEM 6. EXHIBITS.	15
SIGNATURES	15

ITEM 1. FINANCIAL STATEMENTS

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.
BALANCE SHEET

	As of 30-Jun 2020 (Un-audited)	As of December 31, 2019 (Audited)
ASSETS		
Current Assets		
Cash	$ 178,887	$ 7,226
Trade Receivables - current	150,409	107,091
Rounding off the decimals - error		(2.00)
Intra-company	7,229	6,073
Advances for Inventory Purchases	61,817	
Inventory	859,706	776,588
TOTAL CURRENT ASSETS	1,258,048	896,976
Fixed Assets		
Land and Building, net of depreciation	779,153	776,704
Allowance for Depreciation	(90,230)	(90,230)
TOTAL FIXED ASSETS	688,923	686,474
Other Assets		
Delivery Trucks, after depreciation allowance	3,500	3,500
Allowance for Depreciation	(2,895)	(2,895)
Furniture	100	100
Equipment and Delivery Trucks, after depreciation allowance	35,000	35,000
Allowance for Depreciation	(11,032)	(11,032)
TOTAL OTHER ASSETS	24,673	24,673
TOTAL ASSETS	$ 1,971,644	$ 1,608,123
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)		
Current Liabilities		
Accounts Payable	$ 11,970	$ 11,687
Notes Payable - Related Parties	10,318	10,343
TOTAL CURRENT LIABILITIES	22,288	22,030
Long Term Liabilities		
Revolving Line of Creidt - $350,000 amount drawn	340,512	311,012
PayPal Advance	60,206	10,857
Loan - secured	1,067,830	889,340
TOTAL LONG TERM LIABILITIES	1,468,548	1,211,209
Total Liabilities	1,490,836	1,233,239
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	2,622	2,620
Additional Paid in capital	131,033	131,033
Current Period Profit (Loss)	105,923	
(Accumulated Deficit) / Net worth	(559,705)	(559,705)
TOTAL STOCKHOLDERS' EQUITY / (DEFICIT)	(320,127)	(426,051)
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)	$ 1,971,644	$ 1,608,123

Free Flow, Inc.

Statements of Operations

(Unaudited)

	Six months ended June 30,		Three months ended June 30,	
	2020	2019	2020	2019
REVENUES				
Revenues	$ 280,780	$ 147,569	$ 164,401	$ 58,784
TOTAL REVENUES	$ 280,780	$ 147,569	$ 164,401	$ 58,784
COST OF GOODS SOLD	91,397	69,283	57,775	24,772
GROSS PROFIT	$ 189,383	$ 78,286	$ 106,626	$ 34,012
GENERAL & ADMINISTRATIVE EXPENSES				
Administrative expenses	29,117	103,750	13,536	41,186
Professional fees	14,959	25,363	7,796	2,865
Selling expenses	17,203	15,263	7,842	6,812
Financial Expenses	23,031	39,432	904	17,554
Cost of goods - procurement expenses				
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	$ 84,311	$ 183,808	$ 30,078	$ 68,418
PROFIT (LOSS) FROM OPERATION	$ 105,072	$ (105,522)	$ 76,548	$ (34,405)
OTHER (EXPENSE) INCOME				
Interest expense-related party				
NET INCOME (LOSS)	$ 105,072	$ (105,522)	$ 79,858	$ (34,405)
BASIC EARNING PER SHARE	0.0040	(0.0040)	0.0030	0.0100
WEIGHTED AVERAGE NUMBER OF				
COMMON SHARES OUTSTANDING	26,221,000	26,221,000	26,200,000	26,200,000

FREE FLOW, INC.
Statement of Changes in Shareholders' (Deficit)

	COMMON STOCK		PREFERRED STOCK		ADDITIONAL PAID-IN	ACCUMULATED	TOTAL
	SHARES	AMOUNT	SHARES Series -A	AMOUNT	CAPITAL	DEFICIT	
Balance, December 31, 2019	26,221,000	2,622	10,000	1	131,033	(559,705)	(426,051)
Profit for the quarter ended June 30, 2020						105,072	105,072
BALANCE, DECEMBER 31, 2018	26,221,000	2,620	10,000	1	131,033	(454,633)	(320,979)

FREE FLOW, INC. & SUBSIDIARY ACCURATE AUTO PARTS, INC.

Statements of Cash Flow

	Six month Ended June 30, 2020	Six month Ended June 30, 2019
CASH FLOW FROM OPERATING ACTIVITIES		
	$ 105,923	$ (105,522)
(Increase) in Other Assets -	(2,449)	
(Increase) Decrease in Prepaid Expenses	(43,319)	
Increase (Decrease) in Intercompany	(1,156)	
(Increase) Advance for Inventory Purchases	(61,817)	(24,286)
Increase (Decrease) in Accounts due to figure roundoff	282	
Increase (Decrease) in Accounts Payable	1	
(Increase) Trade Receivables		(333)
(Increase) Decrease in Inventory	(83,118)	(111,101)
NET CASH USED IN OPERATING ACTIVITIES	(85,653)	(241,242)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from notes payable - related parties	$ (25)	$ 7,515
Increase (decrease) in Prepaid for Asset Purchase		
Proceeds from Subscription not yet accepted		2,000
Proceeds from Loan from River Valley Bank	29,500	246,777
Proceeds from Loan from PayPal	49,349	
Proceeds from Loan from SBA	178,490	
(Increase) in Fixed Assets - Land, Building		(3,002)
Proceeds from sale of shares		14,490
Proceeds from Accounts Payable - trade (Decrease in Accounts Payable)		1,255
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	257,314	269,035
NET INCREASE (DECREASE) IN CASH	171,661	27,793
CASH AT BEGINNING PERIOD	7,226	19,115
CASH AT END PERIOD	$ 178,887	$ 46,908

Free Flow, Inc.

Notes to Condensed Consolidated Financial Statements
June 30, 2020

(Unaudited)

NOTE 1 – BASIS OF PRESENTATION

The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial statements and with the instructions to Form 10-Q and Article 10 of Regulation S-X of the United States Securities and Exchange Commission ("SEC"). Accordingly, they do not contain all information and footnotes required by accounting principles generally accepted in the United States of America for annual financial statements. In the opinion of the Company's management, the accompanying unaudited consolidated financial statements contain all the adjustments necessary (consisting only of normal recurring accruals) to present the financial position of the Company as of June 30, 2020 and the results of operations and cash flows for the periods presented. The results of operations for the six months ended June 30, 2020 are not necessarily indicative of the operating results for the full fiscal year or any future period. These unaudited consolidated financial statements should be read in conjunction with the financial statements and related notes thereto included in the Company's Annual Report on Form 10-K for the year ended December 31, 2019 filed with the SEC on April 29, 2020.

NOTE 2 GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has established itself as a stable ongoing business entity with established revenues and / or sufficient reserves to cover its operating costs and allow it to continue as a going concern. However, the ability of the Company to continue as a going concern is also dependent on the Company obtaining adequate Sales so that the Company can liquidate its inventories and continue as a going business.

In order to continue as a going concern, the Company will need, among other things, Sales of its product lines. Management has obtained such sales through Internet sales and marketing companies who specialize in promotion of such businesses. Management has obtained working capital line of credit from its commercial bank to meet its minimal operating expense and is expecting that cash flow from sales will soon be available to augment the operating capital needs. However, management cannot provide an assurance that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually fulfill the purchase orders to attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

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 was changed to Motors & Metals, Inc. and had remained inactive but was in good standing, until it received a letter of intent from an overseas buyer willing to enter a long term contract to purchase shredded steal derived from automobile other scrap metals. Thus Motors & Metals, Inc. has embarked upon substituting its automobile crushing and shredding business to only shredding of automobiles and and other metals to recover ferrous metals.

Proposals form renowned manufacturers of auto shredding equipment have been received and are being evaluated to determine the most suitable and competitive supplier. The initial plan is laid out to have an output of 3,000 to 5,000 tons of shredded steel per month.

As was reported in 10Qs for the earlier quarters as well as in 10Ks for the Annual reports, on February 4, 2016 the company incorporated another subsidiary in the State of Virginia under the name 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. with the objectives of acquiring real estate property, and has remained dormant until any business is transacted.

On January 4, 2017 a subsidiary named City Autos, Corp. was incorporated in the Commonwealth of Virginia which remained dormant until July 21, 2020 whereby a business license has been obtained and City Auto is preparing to start business of auto "Lease – Rent To Own". The premises were already zoned for use as an Auto Dealership, and there existed a used car deanship operated by the former owners. City Autos is preparing to obtain a dealership license from the State and expects to start with a 50 cars fleet to Lease – Rent to own.

NOTE 4 – RELATED PARTY

As of December 31, 2019, the Company had a note payable in the amount of $10,343 to Redfield Holdings, Ltd. a related party. During the six months ended the Company debited an additional $25 thus owing a total sum of $10,318 as of June 30, 2020. The note is unsecured and does not bear any interest and has a maturity date of December 30, 2021.

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.

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 June 30, 2017 total preferred shares issued and outstanding are 10,000 Series "A" and 330,000 Series "B".

January 1, 2019, by consent of the related party note holder i.e., by Redfield Holdings, Ltd. the debt for a sum of $470,935 was converted to Preferred Shares Series "C" to be described as Mezzanine Equity in its subsidiary, namely Accurate Auto Parts, Inc. The total number of shares classified as Preferred Shares Series "C" are 500,000.

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.

NOTE 6 – SUBSEQUENT EVENTS

None.

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

THE FOLLOWING DISCUSSION SHOULD BE READ IN CONJUNCTION WITH OUR UNAUDITED FINANCIAL STATEMENT SAND 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 FORM 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

N.B. ***Market conditions may change, which my adversely affect the future results.***

Accurate Auto Parts, Inc. the Company's used auto parts subsidiary has made a sale of $280,780 of Automobile Parts and Services. The Company continues seeking additional sales both in the domestic and international markets.

In May 2020 the company hired a marketing manager as independent contractor to develop marketing strategy and thus improve sales. Thus far, the ground work has been completed and a data base has been complied. The Company is already seeing an increase in sales compared to the same period last year.

Regarding scrap metal processing: Motors & Metals, Inc., the subsidiary which is licensed to operate as scrap metal processor completed its scope of equipment and machinery and thereafter, on July 4, 2020 the company received a firm quotation from an equipment manufacturer. The cost of the project is estimated at $9,000,000 with a projected EBITDA of about 20% on an estimated annual revenue of $10,000,000. Financing arrangements are currently being worked upon and the Company expects to secure and firm up the plans as soon as possible. Due to Covit19, the response from Investors and Lenders/Equipment Leasing companies is rather slow.

However, the surveyors have completed the demarcation of the property, the area dedicated to the scrap metal processing has been determined to be around 9 acres. Motors & Metals, Inc. is beginning the clean-up process. Equipment is being purchased and operators have been hired.

A firm contract with the machinery suppliers will be executed as soon as financing is arranged.

City Autos, Corp. – the subsidiary of the Company has received the business license to operate as used car dealership which encompasses the business of auto leasing and renting. Application to the DMV in the Commonwealth of Virginia will soon be filed to obtain the dealer license. City Autos plans to confine its business to auto "Lease – Rent To Own" only. The model City Autos has chosen is a weekly program to Lease – Rent To Own on affordable weekly payments. City Autos plans to stay with a 50 cars fleet until such time that adequate staff is hired and trained.

RESULTS OF OPERATIONS

The Company did recognize revenue for a sum of $280,780 during the six months ended June 30, 2020 and $147,569 of revenues during the six month ended June 30, 2019. While the net revenues for the period ended June 30, 2020 were higher by $ $133,210 than for the same period during 2019 and the Cost of Goods Sold was higher by $22,113 during the period ended June 30, 2020 as compared to the same period during 2019. This 14 % increase in cost of goods sold was due to less number of automobiles being dismantled while the overheads for dismantling remained the same. The general and administrative expenses for the period ended June 30 2020 were $29,117 as compared to $103,750 for the same period during 2019. During the period of 2019 the Company was making purchases in excess to what it did during the same period in 2020, excess purchases lead to excess administrative expenses. Also because the company is now in a stabilized mode and costs are being controlled.

During the six months ended June 30, 2020 the company recognized a gross profit of $189,383 as compared to $69,283 for the corresponding period in the year 2098, this increase of $111,097 in Gross profit equates to approximately 14% as compared to the six months ended June 2019.

During the six month ended June 30, 2020 the company recognized a net operating profit of $105,072 as compared to a loss of $105,522 for the corresponding period in the year 2019, this increase in net operating profit by $210,593 is due to the fact that the sales were higher by $133,210 and the fixed administrative, professional and financial expenses were significantly low thus yielding a higher margin of profit. .

The Company began selling on eBay and continues to attain a rating of five star (5/5). This excellent rating is based on review by the customers. Uploading the inventory is a lengthy and slow process (to log on inventory with photographs and price) on the eBay platform.

Management has opted to provide for the depreciation of equipment, trucks and building at the end of the year instead of providing for it on quarterly basis.

LIQUIDITY

THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM'S REPORT ON THE COMPANY'S FINANCIAL STATEMENTS AS OF DECEMBER 31, 2019, 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.

Balance Sheet:

On June 30, 2020 the Company had total current assets of $1,258,048 consisting of $178,887 in cash and $150,409 in trade receivables, and $61,817 in Advances for Purchases and $859,706 in inventory As on June 30, 2019 the Company has a total current assets of $896,976 consisting of $7,226 in cash and $107,091 in trade receivables, and $776,588 in inventory at cost.

EQUITY LINE OF CREDIT

The Company has obtained an equity line of credit from River Valley Bank, additionally personally guaranteed by the CEO, Mr. Sabir Saleem against which, a sum of $340,512 was drawn as on June 30, 2020. The line of credit is being used for operating expenses, primarily for purchase of inventory.

OTHER LOANS

As of June 30, 2020 the Company had an outstanding loan from PayPal in the amount of 49,349 and received a loan under SBA Payroll Protection and Economic Injury Disaster Loan in the amount of $178,490.

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 $249,655 for the year ending December 31, 2018.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISKS

Not Applicable.

ITEM 4. CONTROLS AND PROCEDURES

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 June 30, 2020, 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
None.

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:

Exhibit No.	Description
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 14, 2020

By: /s/ Sabir Saleem

Sabir Saleem, Chief Executive Officer,
Chief Financial and Accounting Officer

Exhibit 31.1

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(e) 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 14, 2020
/s/ Sabir Saleem
Sabir Saleem
Chief Executive Officer

Exhibit 31.2

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(e) 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 14, 2020
/s/ Sabir Saleem
Sabir Saleem
Chief Financial Officer and Principal Accounting Officer

Exhibit 32.1

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: Aug. 14, 2020

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.

Exhibit 32.2

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: Aug. 14, 2020 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 than 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 purchasers 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 investors 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 of 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 forshares 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: