

AWARENESS GROUP, INC.

FORM 10-Q (Quarterly Report)

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Sector	Energy
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

(Mark One)

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

For the quarterly period ended: **December 31, 2024**

☐ 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: **000-54853**

FREEDOM HOLDINGS, INC.

a/k/a

FREEDOM ACQUISITION CORP

(Exact name of registrant as specified in its charter)

Florida

(State or Other Jurisdiction of
Incorporation or Organization)

56-2560951

(IRS Employer
Identification No.)

4343 N Scottsdale, Rd. #150 Scottsdale, AZ

Address of Principal Executive Offices

85251

Zip Code

1-888-974-6388

Registrant's telephone number, including area code

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

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

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 every Interactive Data File required to be submitted 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 such files). Yes ☒ No ☐

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

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
Emerging growth company	<input checked="" type="checkbox"/>		

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

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

The number of shares outstanding of the registrant's common stock, \$0.0001 par value per share, as of February 5, 2025, was **58,608,825**.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

In this Quarterly Report on Form 10-Q, references to “Freedom Holdings, Inc.,” “Freedom,” “FHLD,” the “Company,” “we,” “us,” and “our” refer to Freedom Holdings, Inc. Also, any reference to “common shares or common stock” refers to our \$0.0001 par value common stock.

This Quarterly Report contains 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. These statements relate to our business development plans, timing strategies, expectations, anticipated expense levels, business prospects, business outlook, technology spending and various other matters (including contingent liabilities and obligations and changes in accounting policies, standards, and interpretations). These statements express our current intentions, beliefs, expectations, strategies, or predictions as well as historical information. Words such as “expects,” “anticipates,” “intends,” “plans,” “believes,” “seeks,” “estimates,” “may,” “will,” “could,” “continue,” and similar expressions or variations of such words are intended to identify forward-looking statements but are not deemed to represent an all-inclusive means of identifying forward-looking statements as denoted in this Quarterly Report. Additionally, statements concerning future matters are forward-looking statements.

Although forward-looking statements in this Quarterly Report reflect the good faith judgment of our management, such statements can only be based on facts and factors currently known by us. Consequently, forward-looking statements are inherently subject to risks and uncertainties and actual results and outcomes may differ materially from the results and outcomes discussed in or anticipated by the forward-looking statements. These statements are no guarantee of future performance and involve risks and uncertainties that are difficult to predict. Our future operating results are dependent upon many factors which are outside our control. You should not place undue reliance on forward-looking statements. Forward-looking statements may not be realized due to a variety of factors, including, without limitation, our ability to:

- manage our business given continuing operating losses and negative cash flows;
- obtain sufficient capital to fund our operations, development, and expansion plans;
- manage competitive factors and developments beyond our control;
- maintain and protect our intellectual property;
- obtain patents based on our current and/or future patent applications;
- obtain and maintain other rights to technology required or desirable to conduct or expand our business; and
- manage any other factors, if any, discussed in in this report and in the section titled “Risk Factors” in our most recent Annual Report on Form 10-K.

We undertake no obligation to revise or update any forward-looking statements in order to reflect any event or circumstance that may arise after the date of this Quarterly Report, except as required by federal securities laws. Readers are urged to carefully review and consider the various disclosures made throughout the entirety of this Quarterly Report, which are designed to advise interested parties of the risks and factors that may affect our business, financial condition, results of operations and prospects.

FREEDOM HOLDINGS, INC.
A/K/A
FREEDOM ACQUISITION CORP

QUARTERLY REPORT ON FORM 10-Q
Fiscal Period Ended December 31, 2024

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Item 1. Financial Statements.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP

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FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP

CONDENSED CONSOLIDATED BALANCE SHEETS

	December 31, 2024	September 30, 2024
	(unaudited)	(Audited)
ASSETS		
Current Assets:		
Cash	\$ 121,347	\$ 95,815
Marketable securities	1,260,000	1,260,000
Accounts receivable	303,792	300,708
Unbilled receivable	16,864,211	8,901,056
Investment tax credits	1,331,000	-
Inventory	517,000	517,000
Other current assets	4,582	4,583
Total Current Assets	20,401,932	11,079,162
Fixed assets, net	134,717	141,807
Intangible assets, net	1,640,430	1,603,430
Crypto currency tokens	2,700,000	2,700,000
Other assets	19,821,010	14,746,000
TOTAL ASSETS	\$ 44,698,089	\$ 30,270,399
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities		
Accrued project costs	\$ 14,294,385	\$ 7,132,768
Credit cards payable	3,677	1,980
Other accrued expenses	69,019	102,426
Total Current Liabilities	14,367,081	7,237,174
Non-Current Liabilities		
Notes payable	142,413	136,944
Total Non-Current Liabilities	142,413	136,944
TOTAL LIABILITIES	14,509,494	7,374,118
Stockholders' Equity		
Preferred Stock, \$0.0001 par value, 100,000,000 shares authorized, 2,000,000 and 2,000,000 shares issued and outstanding, respectively.	200	200
Common stock, \$0.0001 par value, 500,000,000 shares authorized, 58,608,825 and 58,608,825 shares issued and outstanding respectively.	5,861	5,861
Additional paid-in capital	39,470,278	39,470,278
Accumulated deficit	(2,631,517)	(9,950,869)
Total Stockholders' Equity	36,844,822	29,525,470
Non-controlling interests	(6,656,227)	(6,629,189)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 44,698,089	\$ 30,270,399

The accompanying notes are an integral part of these condensed consolidated financial statements.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended December 31,	
	2024	2023
Revenues	\$ 14,793,455	\$ -
Costs of revenues	7,252,317	-
Gross margin	7,541,138	-
Operating Expenses		
Professional fees	-	295
Selling, general and administrative expenses	226,806	65
Total operating expenses	226,806	360
Net income (loss) from operations	7,314,332	(360)
Other income (expenses)		
Other income	5,020	-
Interest expense	-	(2,894)
Net income attributable to non-controlling interests	(27,038)	-
Net income (loss) prior to income taxes	\$ 7,292,314	\$ (3,254)
Income tax provision (benefit)	-	-
Net income (loss)	\$ 7,292,314	\$ (3,254)
Basic and diluted income (loss) per share	\$ 0.12	\$ (0.00)
Weighted average number of shares outstanding	58,608,825	55,308,825

The accompanying notes are an integral part of these condensed consolidated financial statements.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE THREE MONTHS ENDED DECEMBER 31, 2024
(Unaudited)

	<u>Preferred Stock</u>		<u>Common Stock</u>		<u>Paid-in</u>	<u>Subscription</u>	<u>Retained</u>		
	<u>Shares</u>	<u>Par Value</u>	<u>Shares</u>	<u>Par Value</u>	<u>Capital</u>	<u>Receivable</u>	<u>Deficit</u>	<u>NCI</u>	<u>Total</u>
2023									
Balance, September 30, 2023	-	\$ -	55,308,825	\$ 5,531	\$ 9,765,828	\$ (5,500)	\$ (10,177,748)	\$ -	\$ (411,889)
Net loss for the three months ended (unaudited)	-	-	----	----	----	----	(3,254)	-	(3,254)
Balance, December 31, 2023	<u>-</u>	<u>\$ -</u>	<u>55,308,825</u>	<u>\$ 5,531</u>	<u>\$ 9,765,828</u>	<u>\$ (5,500)</u>	<u>\$ (10,181,002)</u>	<u>\$ -</u>	<u>\$ (415,143)</u>
2024									
Balance, September 30, 2024	2,000,000	\$ 200	58,608,825	\$ 5,861	\$ 39,470,278	\$ -	\$ (9,950,869)	\$ (6,629,189)	\$ 22,896,281
Net income for the three months ended (unaudited)	-	-	----	----	----	----	7,319,352	(27,038)	7,292,314
Balance, December 31, 2024	<u>2,000,000</u>	<u>\$ 200</u>	<u>58,608,825</u>	<u>\$ 5,861</u>	<u>\$ 39,470,278</u>	<u>\$ -</u>	<u>\$ (2,631,517)</u>	<u>\$ (6,656,227)</u>	<u>\$ 30,188,595</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Three months Ended December 31,	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income (loss)	\$ 7,314,332	\$ (3,254)
Adjustments to reconcile net income (loss) to net cash provided by (used in) operations		
Depreciation	7,090	
Non-controlling interest	(27,038)	
Change in assets and liabilities		
Accounts receivable	(3,084)	
Unbilled receivables	(7,963,155)	
Investment tax credits	(1,331,000)	
Inventory	(3,000)	
Other assets	(5,075,010)	
Accrued project costs	7,161,617	
Credit card payables	1,697	
Other accrued expenses	(27,012)	2,894
Accounts payable and accruals		(135)
Net cash provided by (used in) operations	57,063	(495)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in intangible assets	(37,000)	
Net cash (used in) investing activities	(37,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from notes payable	5,469	
Net cash provided by financing activities	5,469	-
Net change in cash and cash equivalents	25,532	(495)
Cash and cash equivalents, beginning of period	95,815	588
Cash and cash equivalents, end of period	<u>\$ 121,347</u>	<u>\$ 93</u>
Supplemental cash flow information		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

NOTE 1 - ORGANIZATION AND NATURE OF BUSINESS

Freedom Holdings, Inc. (the “Company”) is a for profit corporation established under the corporation laws in the State of Maryland, United States of America on June 15, 2005.

Since inception and up until the September 17, 2024 merger with The Awareness Group (“TAG”), the Company has devoted substantially all its efforts to establishing a new business. The Company generated expenses and limited revenue from these efforts.

The Company’s activities are subject to significant risks and uncertainties including failure to generate sufficient cash flows from operating activities and the ability to secure additional funding if needed to properly execute the Company’s business plan.

The Company has adopted a September 30 fiscal year end.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

Basis of presentation

The Company's condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Principles of Consolidation

The accompanying condensed consolidated financial statements include the accounts of the Company, which include the accounts for TAG and its majority owned subsidiaries including Candela Coin, Captain Manicorn and Standard Eco. Any non-controlling interests associated with these subsidiaries is separately disclosed in the financial statements.

All inter-company accounts and transactions have been eliminated in consolidation.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations of Credit Risk

We maintain our cash in bank deposit accounts, the balances of which at times may exceed federally insured limits. We continually monitor our banking relationships and consequently have not experienced any losses in our accounts. We don't believe we are exposed to any significant credit risk with cash.

Fair Value Measurements

Fair value is the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is estimated by applying the following hierarchy, which prioritize the inputs used to measure fair value into three levels and bases the categorization with the hierarchy upon the lowest level of input that is available and significant to the fair value measurement.

The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy under ASC 820, "*Fair Value Measurement*" are described below:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

FREEDOM HOLDINGS, INC.
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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

Level 2 - Inputs, other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g. interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

The Company's cash and cash equivalents and short-term investments are classified within Level 1 of the fair value hierarchy because they are valued using quoted market prices. The carrying amounts of accounts payable, advances payable and short-term loans approximate their fair value due to short term maturities.

Revenue Recognition

The Company has adopted Accounting Standards Codification ("ASC") 606, "*Revenue From Contracts With Customers*". Specifically, the Company recognizes revenue from the sale and installation of solar systems on a milestone basis. As these milestones are achieved the corresponding costs and revenue are recognized. To the extent that financing is provided, the Company recognizes interest over the term of the financing arrangement.

All other revenues are recognized as services are provided or rights of ownership have transferred.

Cost of Sales

Cost of sales is principally comprised of equipment and labor. These costs are recognized as they are incurred.

Cash and Cash Equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents at December 31, 2024, and September 30, 2024 were \$121,347 and \$95,815, respectively.

Inventories

Inventories consist of internally created crypto tokens that are held for sale. The tokens are adjusted to fair value based on current market prices.

Property, Plant & Equipment

Property, plant & equipment are recorded at cost. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation and amortization of property, plant and equipment are determined using the straight-line method over the estimated useful lives shown below.

Building and improvements	35 years
Equipment, furniture & fixtures	5 years
Vehicles	5 years
Software	3 years
Leasehold improvements	The lesser of the lease term or the estimated useful life

FREEDOM HOLDINGS, INC.
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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

Depreciation expense for the three months ended December 31, 2024 was \$7,090. There was no depreciation expense for the three months ended December 31, 2023.

Net income (loss) per common share

Net income (loss) per common share is computed pursuant to section 260-10-45 of the FASB Accounting Standards Codification. Basic net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period. Diluted net income (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock and potentially outstanding shares of common stock during the period. There are no potentially dilutive shares of common stock.

Share-based expense

ASC 718, “*Compensation – Stock Compensation*”, prescribes accounting and reporting standards for all share-based payment transactions in which employee services are acquired. Transactions include incurring liabilities, or issuing or offering to issue shares, options, and other equity instruments such as employee stock ownership plans and stock appreciation rights. Share-based payments to employees, including grants of employee stock options, are recognized as compensation expense in the consolidated financial statements based on their fair values. That expense is recognized over the period during which an employee is required to provide services in exchange for the award, known as the requisite service period (usually the vesting period).

The Company accounts for stock-based compensation issued to non-employees and consultants in accordance with the provisions of ASC 505-50, “*Equity – Based Payments to Non-Employees*”. Measurement of share-based payment transactions with non-employees is based on the fair value of whichever is more reliably measurable: (a) the goods or services received; or (b) the equity instruments issued. The fair value of the share-based payment transaction is determined at the earlier of performance commitment date or performance completion date.

There was no share-based expense for the three month periods ended December 31, 2024 and 2023.

Income Taxes

The Company accounts for income taxes in accordance with ASC 740, “*Accounting for Income Taxes*”, as clarified by ASC 740-10, “*Accounting for Uncertainty in Income Taxes*”. Under this method, deferred income taxes are determined based on the estimated future tax effects of differences between the financial statement and tax basis of assets and liabilities and net operating loss and tax credit carryforwards given the provisions of enacted tax laws. Deferred income tax provisions and benefits are based on changes to the assets or liabilities from year to year. In providing for deferred taxes, the Company considers tax regulations of the jurisdictions in which the Company operates, estimates of future taxable income, and available tax planning strategies. If tax regulations, operating results or the ability to implement tax-planning strategies vary, adjustments to the carrying value of deferred tax assets and liabilities may be required. Valuation allowances are recorded related to deferred tax assets based on the “more likely than not” criteria of ASC 740.

ASC 740-10 requires that the Company recognize the financial statement benefit of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the “more-likely-than-not” threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Company has applied for an extension of time to file with the Internal Revenue Service for its most recent tax filing.

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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

The Company recognizes expenses for tax penalties and interest assessed by the Internal Revenue Service and other taxing authorities upon receiving valid notice of assessments. The Company has received no such notices as of December 31, 2024.

In assessing the realizability of deferred tax assets, management considers whether it is more likely than not that some portion or all the deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which those temporary differences will become deductible. The Company considers the scheduled reversal of deferred tax liabilities, projected future taxable income and tax planning strategies in making this assessment. The Company has recorded a full valuation allowance against its net deferred tax assets because it is not currently able to conclude that it is more likely than not that these assets will be realized. The amount of deferred tax assets considered to be realizable could be increased in the near term if estimates of future taxable income during the carryforward period are increased.

As of December 31, 2024, the Company had unused net operating loss carry forwards of \$258,000 available to reduce future federal taxable income. The Company's ability to offset future taxable income, if any, with net operating loss tax carryforwards may be limited due to the non-filing of tax returns. Under the CARES act, net operating losses arising after 2017 can be carried forward indefinitely. Furthermore, changes in ownership may result in limitations under Internal Revenue Code Section 382.

Related Parties

The Company follows ASC 850, "Related Party Disclosures" for the identification of related parties and disclosure of related party transactions.

Recently issued accounting pronouncements

The Company has reviewed the FASB issued ASU accounting pronouncements and interpretations thereof that have effectiveness dates during the periods reported and in future periods. The Company has carefully considered the new pronouncements that alter previous generally accepted accounting principles and do not believe that any new or modified principles will have a material impact on the Company's reported financial position or operations in the near term. The applicability of any standard is subject to the formal review of the Company's financial management.

Reclassifications

Certain prior period amounts have been reclassified for comparison with current periods.

NOTE 3 – GOING CONCERN

As reflected in the accompanying condensed consolidated financial statements, the Company only began generating revenue with the TAG transaction on September 17, 2024 and has an accumulated deficit of \$2,631,517 at December 31, 2024. The Company generated consolidated net income after non-controlling interest of \$7,292,314 for the three-month period ended December 31, 2024, but until the Company can demonstrate the ability to consistently generate net income and cash flows sufficient to support operating activities, substantial doubt about our ability to continue as a going concern will remain.

The financial statements have been prepared assuming that the Company will continue as a going concern. These financial statements do not include any adjustments relating to the recoverability and classification of recorded asset amounts or amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

FREEDOM HOLDINGS, INC.
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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

NOTE 4 – PROPERTY, PLANT & EQUIPMENT

Property, plant & equipment consists of the following at December 31, 2024 and September 30, 2024, respectively:

	December 31, 2024	September 30, 2024
Autos and vehicles	\$ 87,204	\$ 87,204
Equipment	54,603	54,603
Total	<u>141,807</u>	<u>141,807</u>
Less: accumulated depreciation	(7,090)	-
Total property, plant & equipment, net	<u>\$ 134,717</u>	<u>\$ 141,807</u>

NOTE 5 – INTANGIBLE ASSETS

Intangible assets consist of the following at December 31, 2024 and September 30, 2024, respectively:

	December 31, 2024	September 30, 2024
Customer lists and memberships	\$ 606,430	\$ 569,430
Exchange contracts	457,000	457,000
Websites and software	185,000	185,000
Media materials	392,000	392,000
Total intangible assets	<u>\$ 1,640,430</u>	<u>\$ 1,603,430</u>

NOTE 6 – CRYPTO CURRENCY TOKENS

The Company's crypto currency tokens consisted of the following at December 31, 2024 and September 30, 2024, respectively:

	December 31, 2024	September 30, 2024
Candela tokens	\$ 2,250,000	\$ 2,250,000
CLA tokens	450,000	450,000
Total crypto currency tokens	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>

FREEDOM HOLDINGS, INC.
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NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

NOTE 7 – OTHER ASSETS

The Company's other assets consisted of the following at December 31, 2024 and September 30, 2024, respectively:

	December 31, 2024	September 30, 2024
Solar incentive program	\$ 6,500,000	\$ 6,500,000
Litigation settlement	6,410,000	6,410,000
Notes receivable	5,225,010	150,000
Media partnership	1,200,000	1,200,000
Promoter and producer contracts	485,000	485,000
Security deposit	1,000	1,000
Total other assets	<u>\$ 19,821,010</u>	<u>\$ 14,746,000</u>

NOTE 8 – NOTES PAYABLE

On December 30, 2013, the Company received a \$56,978 Demand Instalment Loan from Bruce Miller, a personal acquaintance of our former CEO. The loan incurs interest at 12% per annum. On August 7th, 2017, the Company obtained an additional unsecured, nonrecourse and open-ended loan of \$50,000 from Mr. Miller. The loan incurs interest at 15% per annum. The loans require monthly repayment of principal and interest of \$750.00 each, however the Company has not remained current on all required payments.

Mr. Brian Kistler, a former related party of the Company, has also made loans to the Company under similar terms, to fund operating activities.

The following sets forth the outstanding principal and accrued interest at December 31, 2024 and September 30, 2024, respectively:

	December 31, 2024	September 30, 2024
Note payable – Bruce Miller	\$ 86,289	\$ 86,289
Note payable – New Opportunity Business Solutions (Brian Kistler)	36,074	36,074
Other	20,050	14,581
Total note payable and accrued interest	<u>\$ 142,413</u>	<u>\$ 136,944</u>

NOTE 9 – ACCRUED EXPENSES

Accrued expenses totaled \$69,020 and \$82,470 at December 31, 2024 and September 30, 2024, respectively.

FREEDOM HOLDINGS, INC.
a/k/a
FREEDOM ACQUISITION CORP
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2024
(Unaudited)

NOTE 10 – EQUITY

Preferred Stock

The preferred shares outstanding on December 31, 2024 and September 30, 2024, were 2,000,000 and 2,000,000, respectively.

Common Stock

Total common shares outstanding at December 31, 2024 and September 30, 2024 were 58,608,825 and 58,608,825, respectively.

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events pursuant to the requirements of ASC Topic 855, from the balance sheet date through the date the financial statements were available to be issued and has determined that there are no material subsequent events that require disclosure in these financial statements other than the following transaction.

On January 25, 2025, the Company acquired a 51% majority ownership in Renewable Energy Products Manufacturing Corp. (REPM), a leading provider of innovative commercial solar energy solutions. This strategic move is expected to integrate seamlessly into the TAG GRID and significantly enhance the Company's renewable energy capabilities, reinforcing the Company's commitment to sustainable energy development.

Like other acquisitions TAG has made, TAG will provide support and leadership in growing the REPM business in exchange for the 51% ownership interest. No cash or other consideration was paid by TAG. At the completion of the defined integration period, TAG will have the option to purchase the remaining 49% ownership interest in REPM for a multiple of EBITDA generated during the integration period.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following Management's Discussion and Analysis of Financial Condition and Results of Operations contain forward-looking statements that involve risks and uncertainties. We use words such as "anticipates," "believes," "plans," "expects," "future," "intends," and similar expressions to identify these forward-looking statements. Prospective investors should not place undue reliance on these forward-looking statements, which apply only as of the date of this report. Our actual results could differ materially from those anticipated in these forward-looking statements as a result of various factors, including those set forth under "Risk Factors" and elsewhere in this report. The management's discussion, analysis of financial condition, and results of operations should be read in conjunction with our financial statements and notes thereto contained elsewhere in this report. For example, a few of the uncertainties that could affect the accuracy of forward-looking statements include:

- (a) an abrupt economic change resulting in an unexpected downturn in demand for our services;*
- (b) governmental restrictions or excessive taxes on our services;*
- (c) economic resources to support the development of our projects;*
- (d) expansion plans, access to potential clients, and advances in technology; and.*
- (e) lack of working capital that could hinder acquisitions for development of our projects.*

Results of Operations and Critical Accounting Policies and Estimates.

The results of operations are based on preparation of financial statements in conformity with accounting principles generally accepted in the United States. The preparation of financial statements requires management to select accounting policies for critical accounting areas as well as estimates and assumptions that affect the amounts reported in the financial statements. The Company's accounting policies are more fully described in Note 2 to the Notes of Financial Statements.

Results of Operations for the three months ended December 31, 2024 and 2023

Revenues:

Total Revenues: The Company generated revenues of \$14,793,455 for the three months ended December 31, 2024, all of which were directly related to the acquisition of TAG in September 2024 and primarily related to solar installation projects.

There were no revenues generated during the three months ended December 31, 2023.

Expenses:

Total Costs of Goods Sold: Total costs of goods sold for the three months ended December 31, 2024 were \$7,252,317 and were directly related to solar installation projects. These costs included associated materials and labor.

There were no costs of goods sold for the three months ended December 31, 2023, as there were no revenues for that period.

Total Operating Expenses. Total operating expenses for the three months ended December 31, 2024 and December 31, 2023 were \$226,806 and \$360, respectively. Total operating expenses consisted of salaries and wages, accounting fees, legal fees, travel expenses and other normal recurring operating expenses.

The increase in operating expense for the three months ended December 31, 2024 compared to the three months ended December 31, 2023 was directly related to the TAG acquisition in September 2024.

Other Income (Expense): Total other income (expense) for the three months ended December 31, 2024 and 2023 was \$5,020 and (\$2,894), respectively.

Financial Condition.

Total Assets. Total assets at December 31, 2024 and September 30, 2024 were \$44,698,089 and \$30,270,399, respectively. Total assets consisted primarily of unbilled receivables of \$16,864,211 and \$8,901,056, respectively; other assets of \$19,821,010 and \$14,746,000, respectively; and crypto currency tokens of \$2,700,000 and \$2,700,000, respectively.

Other assets consisted primarily of notes receivable of \$5,225,010 and \$150,000, respectively, solar incentive programs of \$6,500,000 and \$6,500,000, respectively; and a litigation settlement of \$6,410,000 and \$6,410,000, respectively.

These assets are directly related to the TAG transaction that took place September 2024.

Total Liabilities. Total liabilities at December 31, 2024 and September 30, 2024 were \$14,509,494 and \$7,237,174, respectively. Total liabilities consisted primarily of accrued project costs of \$14,294,385 and \$7,132,768, respectively; other accrued expenses of \$69,019 and \$102,426, respectively; and notes payable of \$142,413 and \$136,944, respectively.

Liquidity and Capital Resources.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern which contemplates, among other things, the realization of assets and satisfaction of liabilities in the ordinary course of business.

The Company generated net income of \$7,292,314 for the three months ended December 31, 2024 and a net loss of \$3,254 for the three months ended December 31, 2023. The Company has accumulated losses totaling \$2,631,517 at December 31, 2024. Until the Company can consistently generate positive cash flows from operations, it may require additional funding for continuing the development and marketing of products and future growth initiatives. As a result, this raises substantial doubt about the Company's ability to continue as a going concern. The accompanying financial statements do not include any adjustments that might result from the outcome of this uncertainty.

At December 31, 2024, the Company had a working capital surplus of \$6,034,851, which will be used to support continuing operations.

For the three months ended December 31, 2024, we generated cash from operating activities of \$57,063 versus using cash of \$495 in operations during the three months ended December 31, 2023. The net cash generated from and used in operating activities includes our net operating results, and the changes in our operating assets and liabilities.

Net cash used in investing activities totaled \$37,000 and \$0 for the three months ended December 31, 2024 and 2023, respectively. The cash was used to increase intangible assets.

Net cash provided by financing activities for the three months ended December 31, 2024 and 2023 was \$5,469 and \$0, respectively. Net cash provided by financing activities includes proceeds from notes payable.

We anticipate that our future liquidity requirements will arise from the need to fund our growth from operations, pay current obligations and future capital expenditures. The primary sources of funding for such requirements are expected to be cash generated from operations and raising additional funds from the private sources and/or debt financing as needed. However, we can provide no assurances that we will be able to generate sufficient cash flow from operations and/or obtain additional financing on terms satisfactory to us, if at all, to remain a going concern. Our continuation as a going concern is dependent upon our ability to generate sufficient cash flow to meet our obligations on a timely basis and ultimately to attain profitability. Our Plan of Operation for the next twelve months is to raise capital to implement our strategy, if we do not have the necessary cash and revenue to satisfy our cash requirements. We cannot guarantee that additional funding will be available on favorable terms, if at all. If adequate funds are not available, then we may not be able to expand our operations. If adequate funds are not available, we believe that our officers and directors will contribute funds to pay for some of our expenses. However, we have not made any arrangements or agreements with our officers and directors regarding such advancement of funds. We do not know whether we will issue stock for the loans or whether we will merely prepare and sign promissory notes. If we are forced to seek funds from our officers or directors, we will negotiate the specific terms and conditions of such loan when made, if ever.

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We are not aware of any trends or known demands, commitments, events or uncertainties that will result in or that are reasonably likely to result in material increases or decreases in liquidity.

Capital Resources.

We had no material commitments for capital expenditures as of December 31, 2024.

Off-Balance Sheet Arrangements

We have made no off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that is material to investors.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

We are not required to provide the information required by this item as we are considered a smaller reporting company, as defined by Rule 229.10(f)(1).

ITEM 4. CONTROLS AND PROCEDURES

Disclosure controls are procedures that are designed with the objective of ensuring that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), such as this Form 10-Q, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. Disclosure controls are also designed with the objective of ensuring that such information is accumulated and communicated to our management, including the Principal Executive Officer and Principal Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. Internal controls are procedures which are designed with the objective of providing reasonable assurance that (1) our transactions are properly authorized, recorded and reported; and (2) our assets are safeguarded against unauthorized or improper use, to permit the preparation of our condensed consolidated financial statements in conformity with GAAP. In designing and evaluating the disclosure controls and procedures, our management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives.

In connection with the preparation of this Form 10-Q, our management, with the participation of our Principal Executive Officer and Principal Financial Officer, evaluated the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Exchange Act Rule 13a-15(e) and 15d-15(e)). Based upon that evaluation, our Principal Executive Officer and Principal Financial Officer concluded that, as of the end of the period covered by this Form 10-Q, our disclosure controls and procedures were not effective.

Limitations on Controls

Management does not expect that the Company's disclosure controls and procedures or the Company's internal control over financial reporting will prevent or detect all error and fraud. Any control system, no matter how well designed and operated, is based upon certain assumptions and can provide only reasonable, not absolute, assurance that its objectives will be met. Further, no evaluation of controls can provide absolute assurance that misstatements due to error or fraud will not occur or that all control issues and instances of fraud, if any, within the Company have been detected.

Due to our size and nature, segregation of all conflicting duties may not always be possible and may not be economically feasible. However, to the extent possible, the initiation of transactions, the custody of assets and the recording of transactions are being performed by separate individuals. Management evaluated the impact of our failure to have segregation of duties in all of our financially significant processes and have concluded that this control deficiency represented a material weakness. We plan to remediate this weakness over the next 12 months.

Notwithstanding the assessment that our disclosure controls and procedures and our internal controls over financial reporting were not effective and that there are material weaknesses as identified herein, we believe that our condensed consolidated financial statements contained in this Form 10-Q fairly present our financial position, results of operations and cash flows for the periods covered thereby in all material respects.

Changes in Internal Controls

During the three months ended December 31, 2024, there have been no changes in our internal control over financial reporting that have materially affected or are reasonably likely to materially affect our internal controls over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

From time-to-time we may be a defendant or plaintiff in various legal proceedings arising in the normal course of our business. We do not know of any material, active, pending or threatened proceeding against us or our subsidiaries, nor are we, or any subsidiary, involved as a plaintiff or defendant in any material proceeding or pending litigation.

ITEM 1A. RISK FACTORS

As a “smaller reporting company”, we are not required to provide this information under this item pursuant to Regulation S-K.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES.

There has been no default in the payment of principal, interest, sinking or purchase fund installment, or any other material default, with respect to any indebtedness of the Company.

ITEM 4. MINE SAFETY DISCLOSURES.

Not applicable

ITEM 5. OTHER INFORMATION.

None.

ITEM 6. EXHIBITS**INDEX TO EXHIBITS**

Exhibit Number and Description	Location Reference
(a) Financial Statements	Filed herewith
(b) Exhibits required by Item 601, Regulation SB;	
(3.0) Articles of Incorporation	
(3.1) Certificate of Incorporation	See Exhibit Key
(3.2) By-Laws	See Exhibit Key
(31.1) Certificate of Principal Executive Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	Filed herewith
(32.1) Certificate of Principal Executive Officer, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Filed herewith
(31.2) Certificate of Principal Financial and Accounting Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002	Filed herewith
(32.2) Certificate of Principal Financial and Accounting Officer, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Filed herewith
(101.INS) Inline XBRL Instance Document	Filed herewith
(101.SCH) Inline XBRL Taxonomy Ext. Schema Document	Filed herewith
(101.CAL) Inline XBRL Taxonomy Ext. Calculation Linkbase Document	Filed herewith
(101.DEF) Inline XBRL Taxonomy Ext. Definition Linkbase Document	Filed herewith
(101.LAB) Inline XBRL Taxonomy Ext. Label Linkbase Document	Filed herewith
(101.PRE) Inline XBRL Taxonomy Ext. Presentation Linkbase Document	Filed herewith

Exhibit Key

- 3.1 Incorporated by reference herein to the Company's Form 10 Registration Statement filed with the Securities and Exchange Commission on September 29, 2015.
- 3.2 Incorporated by reference herein to the Company's Form 10 Registration Statement filed with the Securities and Exchange Commission on September 29, 2015.

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.

FREEDOM HOLDINGS, INC.

<u>NAME</u>	<u>TITLE</u>	<u>DATE</u>
<u>/s/ Pablo Diaz</u> Pablo Diaz	<u>Chief Executive Officer (Principal Executive Officer)</u>	<u>February 14, 2025</u>
<u>/s/ Nadia Conn</u> Nadia Conn	<u>Chief Financial Officer (Principal Financial Officer)</u>	<u>February 14, 2025</u>

**Supplemental Information to be Furnished With Reports Filed Pursuant to Section 15(d) of the Act by Registrants
Which Have Not Registered Securities Pursuant to Section 12 of the Act. None.**

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
Certification of Principal Executive Officer**

I, Pablo Diaz, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Freedom Holdings, 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 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.

Freedom Holdings, Inc.

/s/ Pablo Diaz

Pablo Diaz

Chief Executive Officer & Chairman

Date: February 14, 2025

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002
Certification of Principal Financial Officer and Principal Accounting Officer**

I, Nadia Conn, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Freedom Holdings, 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 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.

Freedom Holdings, Inc.

/s/ Nadia Conn

Nadia Conn

Chief Financial Officer, Director

Date: February 14, 2025

**Certification of Principal Executive Officer,
Pursuant to 18 U.S.C. SECTION 1350**

In connection with the Quarterly Report of Freedom Holdings, Inc., (the “Company”) on Form 10-Q for the period ending December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Pablo Diaz, Chief Executive Officer and Chairman of the Board of the Company, certify, to my knowledge that:

- (i) the accompanying Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934, as amended (the “Act”); and
- (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Freedom Holdings, Inc.

/s/ Pablo Diaz

Pablo Diaz
Chief Executive Officer and Chairman
Date: February 14, 2025

**Certification of
Principal Financial Officer and Principal Accounting Officer
Pursuant to 18 U.S.C. SECTION 1350**

In connection with the Quarterly Report of Freedom Holdings, Inc., (the “Company”) on Form 10-Q for the period ending December 31, 2024, as filed with the Securities and Exchange Commission on the date hereof (the “Report”), I, Nadia Conn, Chief Financial Officer and a Director of the Company, certify, to my knowledge that:

- (i) the accompanying Report fully complies with the requirements of Section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934, as amended (the “Act”); and
- (ii) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Freedom Holdings, Inc.

/s/ Nadia Conn

Nadia Conn

Chief Financial Officer, Director

Date: February 14, 2025