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WGE Holdings Corp.
fka DigiLava, Inc.
FINANCIAL STATEMENTS

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WGE Holdings Corp.
FKA DigiLava Inc
Balance Sheets

	December 31 2015	December 31 2014
Assets		
Current Assets		
Cash and cash equivalents	$ -	$ -
Total Cash Assets	$ -	$ -
TOTAL ASSETS	$ -	$ -
LIABILITIES AND STOCKHOLDER'S EQUITY		
Current Liabilities		
accounts payable and accrued liabilities	$ 22,836	$6.736
Total current liabilities	$22,836	$6,736
STOCKHOLDER EQUITY		
Preferred stock, $0.001 par value, 51 authorized		
0 shares issued and outstanding		
Common sotck, $0.001 par value, 1,000,000,000 shares authorized.		
480,297 shares issued and outstanding	480	480
Accumulated Deficit	(30,052)	(7,216)
Total Stockholder's equity	($22,836)	(6,736)

WGE Holdings Corp.
fka DigiLava, Inc.
Statements of Operation

	Years Ended	
	December 31 2015	December 31 2014
REVENUES	$ -	$ -
OPERATING EXPENCES		
General and Administrative	$21,100	$1,529
TOTAL OPERATING EXPENCES	$21,100	$1,529
LOSS BEFORE INCOME TAXES	(21,100)	(1,529)
Income tax provision	$ -	$ -
NET LOSS	$(21,100)	$(1,529)
Basic and Dilluted Loss per common share	$ (0.00)	$(0.00)
Basic and diluted weighted Average Common Share Outstanding	480,297	480,297

The accompanying notes are an integral part of these financial statements

WGE Holdings Corp.
fka DigiLava, Inc.
Statements of Change in Stockholders' Equity

	Common Stock		Accumulated	Total Shareholder's
	Shares	Amount	Deficit	Equity
Balance, December 31, 2012	480,291	$480	$(4396)	(3916)
Net Loss	-	-	(1,291)	(1,291)
Balance, December 31, 2013	480,297	$480	(5,687)	(5,207)
Net Loss	-	-	(1,529)	(1,529)
Balance, December 31, 2014	480,297	$480	(7,216)	(6,736)
Net Loss	-	-	(1,529)	(8,265)
Balance, December 31, 2015	480,297	$480	(21,100)	(15,001)

The accompanying note are an integral part of these financial statements

WGE Holdings Corp.
fka DigiLava, Inc.
Statements of Cash Flows

	Years Ended	
	December 31, 2015	December 31, 2014
CASH FLOWS FROM OPERAINT ACTIVITIES		
Net Loss	$(21,100)	$ (1,529)
Change in operating Liabilities		
Accounts payable and accrued liabilities	21,100	1,529
Cash used in operating activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash used in investing activities	-	-
CASH FLOWS FROM FINANCIANG ACTIVITIES		
Cash provided by financing activities	-	-
NET CHANGE IN CASH	-	-
CASH BEGINNING OF PERIOD	-	-
CASH ENDING OF PERIOD	$ -	$-
SUPLIMENTAL CASH FLOW DISCLOSURES		
Interest paid	$ -	$-
Income taxes paid	$ -	$-

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

WGE Holdings Corp.
fka DigiLava, Inc.
Notes to Financial Statements
December 31, 2015 and 2014

NOTE 1 - ORGANIZATION AND BUSINESS OPERATIONS

DigiLava, Inc. ("the Company") was incorporated under the laws of the State of Nevada, U.S. on July 18, 2002. On May 4, 2015, the Company changed its name to WGE Holdings Corp. and obtained a new ticket symbol as "WGEE". The Company is in the process of acquiring various assets and operating companies throughout the country. The Company's fiscal year end is December 31.

On May 22, 2015, the Company completed a reverse split of its outstanding shares of common stock at a ratio of 1:100. On September 1, 2015, the Board of the Company approved to adjust historical additional paid-in capital excess of par value against the Company's accumulated deficit. The Company's financial statements were retroactively adjusted to give effect to the above adjustments.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Financial Statements and related disclosures have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission ("SEC"). The Financial Statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles ("GAAP") of the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. The Company's periodic filings with the Securities and Exchange Commission include, where applicable, disclosures of estimates, assumptions, uncertainties and markets that could affect the financial statements and future operations of the Company.

Cash and Cash Equivalents

Cash and cash equivalents include cash in banks, money market funds, and certificates of term deposits with maturities of less than three months from inception, which are readily convertible to known amounts of cash and which, in the opinion of management, are subject to an insignificant risk of loss in value. The Company had $0 in cash and cash equivalents at December 31, 2014 and 2013.

Financial Instruments
The Company follows ASC 820, "Fair Value Measurements and Disclosures", which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity's own assumptions about market participant assumptions

developed based on the best information available in the circumstances (unobservable inputs). 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 are described below:

Level 1
Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

Level 2
Level 2 applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.

Level 3
Level 3 applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.
The fair value for accounts payable and accrued liabilities approximates carrying amount because of their immediate or short term maturity.

Concentrations of Credit Risk
The Company’s financial instruments that are exposed to concentrations of credit risk primarily consist of its cash and cash equivalents. The Company places its cash and cash equivalents with financial institutions of high credit worthiness. At times, its cash and cash equivalents with a particular financial institution may exceed any applicable government insurance limits. The Company’s management plans to assess the financial strength and credit worthiness of any parties to which it extends funds, and as such, it believes that any associated credit risk exposures are limited.

Revenue Recognition
In accordance with the ASC Topic 605, "Revenue Recognition", the Company recognizes revenue when persuasive evidence of an arrangement exists, transfer of title has occurred or

goods have been delivered, the selling price is fixed or determinable and collectability is reasonably assured.

Net Loss Per Share of Common Stock
The Company has adopted ASC 260, "Earnings per Share," ("EPS") which requires presentation of basic and diluted EPS on the face of the income statement for all entities with complex capital structures and requires a reconciliation of the numerator and denominator of the basic EPS computation to the numerator and denominator of the diluted EPS computation. In the accompanying financial statements, basic earnings (loss) per share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding during the period.

Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive. The Company has no potentially dilutive shares, such as options or warrants, currently issued and outstanding as at December 31, 2014 and 2013.

Recent Accounting Pronouncements
In June 2014, the Financial Accounting Standards Board issued Accounting Standards Update No. 2014-10, which eliminated certain financial reporting requirements of companies previously identified as "Development Stage Entities" (Topic 915). The amendments in this ASU simplify accounting guidance by removing all incremental financial reporting requirements for development stage entities. The amendments also reduce data maintenance and, for those entities subject to audit, audit costs by eliminating the requirement for development stage entities to present inception-to-date information in the statements of income, cash flows, and shareholder equity. Early application of each of the amendments is permitted for any annual reporting period or interim period for which the entity's financial statements have not yet been issued (public business entities) or made available for issuance (other entities). Upon adoption, entities will no longer present or disclose any information required by Topic 915. The Company has adopted this standard.

Management has considered all recent accounting pronouncements issued. The Company's management believes that these recent pronouncements other than the above will not have a material effect on the Company's financial statements.

NOTE 3 - CAPITAL STOCK
Preferred Stock
The Company has authorized 51 preferred shares with a par value of $0.001 per share. As at December 31, 2014 and 2013, the Company had no preferred shares issued and outstanding.

Common Stock
The Company has authorized 1,000,000,000 common shares with a par value of $0.001 per share. Each common share entitles the holder to one vote, in person or proxy, on any matter on which action of the stockholders of the corporation is sought.

On May 22, 2015, the Company completed a reverse split of its outstanding shares of common stock at a ratio of 1:100. The Company's common stock has been retroactively adjusted to give effect to the reverse split.

As at December 31, 2014 and 2013, the Company had 480,297 shares issued and outstanding.
Additional paid-in capital

On September 1, 2015, the Board of the Company approved to adjust historical additional paid-in capital excess of par value against the Company's accumulated deficit. The Company's financial statements were retroactively adjusted to give effect to the above adjustments.

Other Dilutive Securities
The Company has no stock option plan, warrants or other dilutive securities.

NOTE 4 - INCOME TAXES
The Company provides for income taxes under ASC 740, Accounting for Income Taxes. ASC 740 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

ASC 740 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized.

The provision for income taxes differs from the amounts which would be provided by applying the statutory federal income tax rate of 34 percent to net the loss before provision for income taxes for the following reasons:

	Years Ended December 31st 2015	December 31st 2014
Income tax benefit at statutory rate	$(640)	$(520)
Valuation allowance	$ 640	$ 520
Income tax expense	$ -	$-

Net deferred tax assets consist of the following components as of:

	December 31, 2015	December 31st 2014
NOL carry over	$3,400	$ 2,290
Valuation Allowance	(3,400)	(2,290)
Net deferred tax asset	$ -	$-

These factors, among others, raise 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.

NOTE 6 – SUBSEQUENT EVENTS

On April 15, 2015, the Company entered into a share purchase agreement with WGE Enterprises, Ltd. ("WGE") to acquire 100% of the membership interests in WGE in exchange for 14,800,000 shares of the Company's common stock. The share exchange was consummated on July 13, 2015.

Management has evaluated subsequent events through the date these financial statements were available to be issued. Except the disclosure above, based on our evaluation no other events have occurred that require disclosure.