420 PROPERTY MANAGEMENT, INC.

(formerly Digagogo Ventures Corp.)

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2016

(Unaudited)

420 PROPERTY MANAGEMENT, INC.
(formerly Digagogo Ventures Corp.)
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2016 AND 2015
(Unaudited)

	2016	2015
ASSETS		
Current assets:		
Cash	$ -	$ -
Short-term advances	478,538	478,538
Total assets	**$ 478,538**	**$ 478,538**
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities:		
Accounts payable and accrued liabilities (note 3)	$ 14,987,054	$ 14,254,034
Notes payable (note 4)	952,137	952,137
Convertible debt (note 5)	4,510,500	4,845,500
Total liabilities	20,449,693	20,051,671
STOCKHOLDERS' DEFICIT		
Common Stock (note 7)		
Authorized: 5,000,000,000 common shares, with a par value of $0.001 per share		
Issued and outstanding: 1,048,654,406 common shares	2,204,406	1,510,458
Additional paid-in capital	14,480,619	13,964,320
Deficit accumulated during the development stage	(36,656,180)	(35,047,911)
Total stockholders' deficit	(19,971,155)	(19,573,134)
Total liabilities and stockholders' deficit	**$ 478,538**	**$ 478,538**

420 PROPERTY MANAGEMENT, INC.
(formerly Digagogo Ventures Corp.)
CONSOLIDATED STATEMENTS OF OPERATIONS
YEARS ENDED DECEMBER 31, 2016 AND 2015
(Unaudited)

	2016	2015
REVENUE	$ -	$ 705,540
EXPENSES		
Consulting fees	116,083	6,661,760
General and administrative	-	16,100
Management fees	-	40,000
Professional fees	71,350	57,500
Rent and utilities	-	138,403
	187,433	6,913,763
Net loss before other items	(187,433)	(6,208,223)
Other items:		
Interest expense	(661,670)	(673,456)
Loss on conversion of debt	(165,285)	(71,065)
Net loss	**$ (1,420,836)**	**$ (6,952,744)**
Net loss per share, basic and diluted	**$ (0.005)**	**$ (0.401)**
Weighted average shares outstanding	**350,322,892**	**17,334,404**

420 PROPERTY MANAGEMENT, INC.
(formerly Digagogo Ventures Corp.)
CONSOLIDATED STATEMENT OF STOCKHOLDERS' DEFICIT
YEARS ENDED DECEMBER 31, 2016 AND 2015
(Unaudited)

	Number	Amount	Additional Paid-in Capital	Deficit Accumulated During Development Stage	Total
Balance, December 31, 2014	**1,483,730**	**14,988**	**8,711,965**	**(28,095,167)**	**(19,368,214)**
Issuance of shares for services	149,547,322	1,495,470	5,252,355	-	6,747,825
Issuance of shares for conversion of debt	2,459,322	24,590	61,475	-	86,065
Net loss	-	-	-	(6,952,744)	(6,952,744)
Balance, December 31, 2015	**151,031,052**	**$ 1,510,458**	**$ 13,964,320**	**$ (35,047,911)**	**$ (19,573,133)**
Issuance of shares for conversion of debt	167,941,833	209,266	196,020	-	408,286
Issuance of shares for consulting services	78,582,160	78,582	-	-	78,582
Net loss	-	-	-	(976,891)	(976,891)
Balance, December 31, 2016	**397,555,045**	**$ 1,798,306**	**$ 14,160,340**	**$ (36,024,802)**	**$ (20,066,156)**

420 PROPERTY MANAGEMENT, INC.
(formerly Digagogo Ventures Corp.)
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2016 AND 2015
(Unaudited)

	2016	2015
OPERATING ACTIVITIES		
Net loss	$ (976,890)	$ (6,952,744)
Adjustments to reconcile net loss to cash used in operating activities:		
Amortization	-	-
Interest expense	661,670	673,456
Loss on conversion of debt	165,288	71,065
Shares issued for consulting		6,661,760
Changes in operating assets and liabilities:		
Accounts payable	71,352	25,001
Short-term advances	-	(478,538)
Net cash used in operating activities	(78,580)	-
FINANCING ACTIVITIES		
Proceeds from issuance of common stock	78,580	-
Net cash from financing activities	78,580	-
Change in cash	-	-
Cash, beginning and end of period	**$ -**	**$ -**

420 PROPERTY MANAGEMENT, INC.
(formerly Digagogo Ventures Corp.)
Notes to the Unaudited Financial Statements
Expressed in U.S. dollars
Nine months ended December 31, 2016

1. NATURE OF OPERATIONS AND CONTINUANCE OF BUSINESS

420 Property Management, Inc. (the "Company"), formerly Digagogo Ventures Corp., is a Delaware corporation in the development stage. The Company was incorporated under the laws of the State of Delaware on January 5, 2010. 420 Property Management, Inc. is a diversified real estate development and property management company with a focus on the burgeoning hemp, cannabis, medical and legal marijuana industries. Through three integrated operating subsidiaries, the Company manages the full life cycle of real estate investment and property management in the cannabis and hemp industry. From acquisition of zoned agricultural land and commercial properties, to construction and development of technologically advanced cultivation. The accompanying financial statements of the Company were prepared from the accounts of the Company under the accrual basis of accounting.

Going Concern

These financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. The Company has never paid any dividends and is unlikely to pay dividends or generate significant earnings in the immediate or foreseeable future. As of December 31, 2016, the Company had a working capital deficit of $20,066,155 and an accumulated deficit of $36,024,802. The continuation of the Company as a going concern is dependent upon the continued financial support from its shareholders, the ability to raise equity or debt financing, and the attainment of profitable operations from the Company's future business. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Presentation

The consolidated financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States ("US GAAP") and are expressed in U.S. dollars. These consolidated financial statements include the accounts of the Company and its wholly-owned subsidiaries Impact Technologies Inc. and Impact Innovations Systems, Inc. All significant inter-company transactions and balances have been eliminated. The Company's fiscal year end is December 31.

b) Use of Estimates

The preparation of financial statements in conformity with US GAAP 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. The Company regularly evaluates estimates and assumptions related to the deferred income tax asset valuation allowances. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgments about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. The actual results experienced by the Company may differ materially and adversely from the Company's estimates. To the extent there are material differences between the estimates and the actual results, future results of operations will be affected.

c) Cash and Cash Equivalents

The Company considers all highly liquid instruments with maturity of three months or less at the time of issuance to be cash equivalents. As of December 31, 2016, and 2015, the Company had no cash equivalents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

d) Basic and Diluted Net Loss Per Share

The Company computes net loss per share in accordance with ASC 260, Earnings per Share. ASC 260 requires presentation of both basic and diluted earnings per share ("EPS") on the face of the income statement. Basic EPS is computed by dividing net loss available to common shareholders (numerator) by the weighted average number of shares outstanding (denominator) during the period. Diluted EPS gives effect to all dilutive potential common shares outstanding during the period using the treasury stock method and convertible preferred stock using the if-converted method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all dilutive potential shares if their effect is anti-dilutive. As of December 31, 2016, and 2015, the Company did not have any potentially dilutive shares.

e) Comprehensive Loss

ASC 220, Comprehensive Income, establishes standards for the reporting and display of comprehensive loss and its components in the financial statements. As of December 31, 2016, and 2015, the Company has no items that represent a comprehensive loss and, therefore, has not included a schedule of comprehensive loss in the financial statements.

f) Financial Instruments

Pursuant to ASC 820, Fair Value Measurements and Disclosures, an entity is required to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC 820 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement. ASC 820 prioritizes the inputs into three levels that may be used to measure fair value:

- Level 1 applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.
- 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 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 Company's financial instruments consist principally of cash, and accounts payable and accrued liabilities. Pursuant to ASC 820, the fair value of our cash is determined based on "Level 1" inputs, which consist of quoted prices in active markets for identical assets. We believe that the recorded values of all of our other financial instruments approximate their current fair values because of their nature and respective maturity dates or durations.

g) Recent Accounting Pronouncements

The Company has implemented all new accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company 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.

3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities at December 31, 2016 are two creditors, indebted in the amounts of $650,000 and $516,863. These two amounts were subject to a claim purchase agreement, in which an unrelated party purchased the debts during the year ended December 31, 2014. These two amounts are subject to a settlement agreement between the purchaser and the Company, currently pending.

Accounts payable and accrued liabilities includes accrued interest of $603,669 (December 31, 2015 - $489,099) on notes payable and $2,941,660 (December 31, 2015 - $2,394,560) on convertible notes payable.

4. NOTES PAYABLE

a) During the year ended December 31, 2011, the Company issued promissory notes totaling $800,000 to various non-related parties to acquire various intangible assets. These amounts owing are non-interest bearing, due on demand and secured by security agreements where the creditors have security interests in the assets and intellectual properties as collaterals for the payment and performance of obligations. As at December 31, 2016 the Company recorded 12% imputed interest of $527,079 (December 31, 2015 - $430,816) which has been recorded in accounts payable and accrued liabilities.

b) During the years ended December 31, 2011 and 2012, the Company issued various notes payable to a non-related party totaling $161,507 and repaid $99,630, resulting in an outstanding balance at September 30, 2016 of $152,137 (December 31, 2015 - $152,137). These amounts owing are unsecured, bearing interest of 12% per annum, and due on demand. As of September 30, 2016, accrued interest of $76,589 (December 31, 2015- $58,283) has been recorded in accounts payable and accrued liabilities.

5. CONVERTIBLE NOTES

a) September 30, 2011 Convertible Note

On September 30, 2011, the Company issued a convertible note in the principal amount of $10,000, bearing no interest. At the option of the holder, all or any amount of the principal of the note then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. The convertible note is subject to a claim purchase agreement, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

b) October 1, 2011 Convertible Note

On October 1, 2011, the Company issued a convertible note in the principal amount of $4,500,000, bearing 12% interest per annum and maturing on October 1, 2012. At the option of the holder, all or any amount of the principal of the note then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. Of this convertible note, $1,500,000 is subject to a claim purchase agreement, in which an unrelated party purchased this portion of debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

c) October 13, 2011 Convertible Note

On October 13, 2011, the Company issued a convertible note in the principal amount of $110,000, bearing 12% interest per annum and maturing on April 13, 2012. At the option of the holder, all or any amount of the principal of the note then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 50% of the average of the 3 lowest closing bid prices for 10 prior trading days. The convertible note is subject to a claim purchase agreement, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount, along with accrued interest of $70,400, is subject to a settlement agreement between the purchaser and the Company, currently pending.

During the year ended December 3, 2016, a convertible note holder converted $110,000 in principal at conversion price of $0.055 per share and received 2,000,000 shares of the Company's common stock. The shares were valued at $100,000 which is the trading price of the Company's stock on the date of issuance, and the Company recorded a gain on conversion of debt of $10,000 during the year ended December 31, 2016.

d) October 28, 2011 Convertible Note

On October 28, 2011, the Company issued a convertible note in the principal amount of $50,000, bearing 12% interest per annum and maturing on April 28, 2012. At the option of the holder, all or any amount of the principal of the note then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 50% of the average of the 3 lowest closing bid prices for 10 prior trading days. The convertible note is subject to a claim purchase agreement, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

During the year ended December 31, 2016, a convertible note holder converted $50,000 in principal at conversion price of $0.002 per share and received 22,900,560 shares of the Company's common stock. The shares were valued at $140,884 which is the trading price of the Company's stock on the date of issuance, and the Company recorded a loss on conversion of debt of $90,884 during the year ended December 31, 2016

e) November 1, 2011 Convertible Notes

On November 1, 2011, the Company issued various convertible notes in principal amounts totaling $40,000, bearing no interest. At the option of the holders, all or any amount of the principal of the notes then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. Of these convertible notes, $30,000 is subject to claim purchase agreements, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

During the year ended December 31, 2016, a convertible note holder converted $40,000 in principal at conversion price of $0.0002 per share and received 140,449,676 shares of the Company's common stock. The shares were valued at $112,571 which is the trading price of the Company's stock on the date of issuance, and the Company recorded a loss on conversion of debt of $72,571 during the year ended December 31, 2016.

f) December 1, 2011 Convertible Notes

On December 1, 2011, the Company issued various convertible notes in principal amounts totaling $40,000, bearing no interest. At the option of the holders, all or any amount of the principal of the notes then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. Of these convertible notes, $30,000 is subject to claim purchase agreements, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

During the year ended December 31, 2016, a convertible note holder converted $40,000 in principal at conversion price of $0.015 per share and received 2,591,597 shares of the Company's common stock. The shares were valued at $51,832 which is the trading price of the Company's stock on the date of issuance, and the Company recorded a loss on conversion of debt of $11,832 during the year ended December 31, 2016.

g) January 1, 2012 Convertible Notes

On January 1, 2012, the Company issued various convertible notes in principal amounts totaling $30,000, bearing no interest. At the option of the holders, all or any amount of the principal of the notes then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. The convertible notes were issued pursuant to consulting services received. The convertible notes are subject to claim purchase agreements, in which an unrelated party purchased the debt during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

h) February 1, 2012 Convertible Notes

On February 1, 2012, the Company issued various convertible notes in principal amounts totaling $80,500, bearing no interest. At the option of the holders, all or any amount of the principal of the notes then outstanding may be converted into shares of the Company's common stock. The conversion price for each share is 35% of the average of the 3 lowest closing bid prices for 10 prior trading days. The convertible notes were issued pursuant to consulting services received. Of these convertible notes, $75,000 is subject to claim purchase agreements, in which an unrelated party purchased the debts during the year ended December 31, 2014. The amount is subject to a settlement agreement between the purchaser and the Company, currently pending.

During the year ended December 31, 2015, a convertible note holder converted $15,000 in principal at conversion price of $0.0061 per share and received 2,459,016 shares of the Company's common stock. The shares were valued at $86,065 which is the trading price of the Company's stock on the date of issuance, and the Company recorded a loss on conversion of debt of $71,065 during the year ended December 31, 2015

6. RELATED PARTY TRANSACTIONS

As at December 31, 2016 and 2015, the Company owed $1,712 to the former President of the Company for financing of day-to-day expenditures and management fees. The amount owing is unsecured, non-interest bearing, and due on demand.

7. EQUITY

During the year ended December 31, 2016, the Company:

i. Issued 2,000,000 common shares pursuant to conversion of $110,000 in principal of convertible notes, valued at $100,000 which is the trading price of the Company's stock at the dates of issuance.
ii. Issued 2,591,597 common shares pursuant to conversion of $40,000 in principal of convertible notes, valued at $51,832 which is the trading price of the Company's stock at the dates of issuance.
iii. Issued 66,250,000 common shares pursuant to consulting services, valued at $0.001 which is the trading price of the Company's stock at the dates of issuance.
iv. Issued 140,449,676 common shares pursuant to conversion of $40,000 in principal of convertible notes, valued at $112,571 which is the trading price of the Company's stock at the dates of issuance.
v. Issued 12,332,160 common shares pursuant to consulting services, valued at $0.001 which is the trading price of the Company's stock at the dates of issuance.
vi. Issued 22,900,560 common shares pursuant to conversion of $50,000 in principal of convertible notes, valued at $140,884 which is the trading price of the Company's stock at the dates of issuance.

During the year ended December 31, 2015, the Company:

vii. Effected a reverse split on October 5, 2015 of its common stock on a one post-split share per one hundred pre-split share (1:100). Common stock numbers are retroactively adjusted in these unaudited financial statements.
viii. Issued 149,547,322 common shares pursuant to consulting services, valued at $6,747,825 which is the trading price of the Company's stock at the dates of issuance.
ix. Issued 2,459,322 common shares pursuant to conversion of $15,000 in principal of convertible notes, valued at $86,065 which is the trading price of the Company's stock at the dates of issuance.