

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

FORM 10-Q

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

For the quarterly period ended March 31, 2016

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: 333-200529

PUNTO GROUP, CORP.

(Exact name of registrant as specified in its charter)

Nevada

(State or other jurisdiction
of incorporation or organization)

61-1744826

(IRS Employer
Identification number)

**2609 Monte Cresta Drive
Belmont, CA**

(Address of Principal Executive Offices)

94002

(Zip Code)

(212) 370-1300

(Registrant's Telephone Number, Including Area Code)

n/a

(Former name, former address and former fiscal year, if changed since last report)

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 Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer or a smaller reporting company. See definition of "large accelerated filer", "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

(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

As of May 16, 2016, there were 5,290,000 shares of the Registrant's common stock, par value \$0.001 per share, outstanding.

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PART I

Item 1. Financial Statements

Punto Group, Corp.

Reviewed Financial Statements

As of March 31, 2016 and December 31, 2015

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WWC, P.C. CERTIFIED PUBLIC ACCOUNTANTS

To: The Board of Directors and Stockholders of
Punto Group, Corp.

We have reviewed the accompanying balance sheets of Punto Group, Corp. as of March 31, 2016 and December 31, 2015, and the related statements of operations and comprehensive loss, and statements of cash flows for the three month periods ended March 31, 2016 and 2015. These financial statements are the responsibility of the company's management.

We conducted our review in accordance with the standards of the Public Company Accounting Oversight Board (United States). A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with standards of the Public Company Accounting Oversight Board (United States), the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying interim financial statements referred to above for them to be in conformity with accounting principles generally accepted in the United States of America.

We have previously audited, in accordance with auditing standards of the Public Company Accounting Oversight Board (United States), the balance sheet of Punto Group, Corp. as of December 31, 2015, and the related statements of operations, comprehensive loss, stockholders' deficiency, and cash flows for the year then ended and in our report dated April 14, 2016, we expressed an unqualified opinion on those financial statements. In our opinion, the information set forth in the accompanying balance sheet as of December 31, 2015, is fairly stated, in all material respects, in relation to the balance sheet from which it has been derived.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company had incurred substantial losses in previous years, which raises substantial doubt about its ability to continue as a going concern. Management's plans in regards to these matters are also described in Note 2. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

San Mateo, California
May 17, 2016

WWC, P.C.
Certified Public Accountants

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E-MAIL: INFO@WWCCPA.COM WEBSITE: WWW.WWCCPA.COM

Punto Group, Corp.
Balance Sheets
As of March 31, 2016 and December 31, 2015
(Unaudited)
(Stated in U.S. Dollars)

	<u>March 31,</u> 2016	<u>December 31,</u> 2015 (Audited)
ASSETS		
Current assets		
Cash	\$ -	\$ 3,191
Total assets	<u>\$ -</u>	<u>\$ 3,191</u>
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
Current liabilities		
Accounts payable and accrued liabilities	\$ 13,323	\$ 8,300
Related Party Payable	-	14,468
Total liabilities	<u>13,323</u>	<u>22,768</u>
Commitments and Contingencies		
Stockholders' deficiency		
Common stock, \$0.001 par value, 75,000,000 shares authorized, 5,290,000 shares issued and outstanding as of March 31, 2016 and December 31, 2015 respectively.	5,290	5,290
Additional paid-in capital	24,510	24,510
Accumulated deficit	(43,123)	(49,377)
Total stockholders' deficiency	<u>(13,323)</u>	<u>(19,577)</u>
Total liabilities and stockholders' deficiency	<u>\$ -</u>	<u>\$ 3,191</u>

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
 Statements of Operations and Comprehensive Loss
 For the three-month periods ended March 31, 2016 and 2015
 (Unaudited)
 (Stated in U.S. Dollars)

	For the three-month periods ended	
	March 31, 2016	March 31, 2015
Revenue	\$ -	\$ -
General and administrative expenses	8,214	1,740
Loss from operation	(8,214)	(1,740)
Gain on change of control	14,468	-
Net income/(loss)	<u>\$ 6,254</u>	<u>\$ (1,740)</u>
Comprehensive income/(loss)	<u>\$ 6,254</u>	<u>\$ (1,740)</u>
Basic and diluted income/(loss) per common share	\$ **	\$ **
Weighted average number of common shares used in per share calculations – basic and diluted	5,290,000	4,000,000

** Less than 0.01

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Statements of Cash Flows
For the three-month periods ended March 31, 2016 and 2015
(Unaudited)
(Stated in U.S. Dollars)

	For the three-month periods ended	
	March 31, 2016	March 31, 2015
Cash flows used in operating activities		
Net income/ (loss)	\$ 6,254	\$ (1,740)
Changes in operating assets and liabilities		
Decrease in prepaid expenses	-	(300)
Increase in accounts payable and accrued liabilities	5,023	-
Net cash provided by/(used in) operating activities	11,277	(2,040)
Cash flows from financing activities		
Advances from stockholders	(14,468)	1,200
Net cash used in financing activities	(14,468)	1,200
Decrease in cash and cash equivalents	(3,191)	(840)
Cash and cash equivalents – Beginning of period	3,191	1,650
Cash and cash equivalents – End of period	\$ -	\$ 810

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Notes to Financial Statements
As of March 31, 2016 and December 31, 2015
(Stated in U.S. Dollars)

1. NATURE OF OPERATIONS

Punto Group, Corp. (the "Company") is a for profit corporation established under the corporation laws in the State of Nevada, United States of America on September 2, 2014.

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars. The financial statements and related disclosures as of March 31, 2016 are reviewed pursuant to the rules and regulations of the United States Securities and Exchange Commission ("SEC").

Unless the context otherwise requires, all references to "Punto Group, Corp.," "we," "us," "our" or the "company" are to Punto Group, Corp. and any subsidiaries.

2. BASIS OF PRESENTATION AND GOING CONCERN

Basis of Presentation

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

The statements and related notes have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC"). Accordingly, certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been omitted pursuant to such rules and regulations. These financial statements should be read in conjunction with the financial statements and other information included in the Company's Annual Report on Form 10-Q for the quarter ended March 31, 2016 as filed with the SEC.

Going Concern

The accompanying financial statements and notes have been prepared assuming that the Company will continue as a going concern. For the period ended March 31, 2016, the Company had accumulated deficits of \$43,123. The Company's ability to continue as a going concern is dependent upon the Company's ability to generate sufficient revenues to operate profitably or raise additional capital through debt financing and/or through sales of common stock.

Management plans to fund operations of the Company through the proceeds from an offering pursuant to a Registration Statement on Form S-1 or private placements of restricted securities or the issuance of stock in lieu of cash for payment of services until such a time as profitable operations are achieved. There are no written agreements in place for such funding or issuance of securities and there can be no assurance that such will be available in the future. Management believes that this plan provides an opportunity for the Company to continue as a going concern.

The failure to achieve the necessary levels of profitability or obtain the additional funding would be detrimental to the Company.

Punto Group, Corp.
Notes to Financial Statements
As of March 31, 2016 and December 31, 2015
(Stated in U.S. Dollars)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates and Assumptions

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 period. Actual results could differ from those estimates.

Due to the limited level of operations, the Company has not had to make material assumptions or estimates other than the assumption that the Company is a going concern.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Fair Value of Financial Instruments

ASC 825, "Disclosures about Fair Value of Financial Instruments", requires disclosure of fair value information about financial instruments. ASC 820, "Fair Value Measurements" defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. Fair value estimates discussed herein are based upon certain market assumptions and pertinent information available to management as of March 31, 2016.

The respective carrying values of certain on-balance-sheet financial instruments approximate their fair values. These financial instruments include cash, accrued liabilities and notes payable. Fair values were assumed to approximate carrying values for these financial instruments since they are short term in nature and their carrying amounts approximate fair value.

Basic and Diluted Loss Per Share

The Company computes earnings (loss) per share in accordance with ASC 260-10-45 "Earnings per Share", which requires presentation of both basic and diluted earnings per share on the face of the statement of operations. Basic earnings (loss) per share is computed by dividing net earnings (loss) available to common stockholders by the weighted average number of outstanding common shares during the period. Diluted earnings (loss) per share gives effect to all dilutive potential common shares outstanding during the period. Dilutive earnings (loss) per share excludes all potential common shares if their effect is anti-dilutive. The Company has no potential dilutive instruments, and therefore, basic and diluted earnings (loss) per share are equal.

Punto Group, Corp.
Notes to Financial Statements
As of March 31, 2016 and December 31, 2015
(Stated in U.S. Dollars)

Revenue Recognition

The Company will recognize revenue in accordance with Accounting Standards Codification No. 605, "Revenue Recognition" ("ASC-605"). ASC-605 requires that four basic criteria must be met before revenue can be recognized:

1. Persuasive evidence of an arrangement exists
2. Delivery has occurred
3. The selling price is fixed and determinable
4. Collectability is reasonably assured.

Determination of criteria (3) and (4) are based on management's judgment regarding the fixed nature of the selling prices of the products delivered and the collectability of those amounts. Provisions for discounts and rebates to customers, estimated returns and allowances, or other adjustments are provided for in the same period the related sales are recorded. The Company will defer any revenue for which the product has not been delivered or is subject to refund until such time that the Company and the customer jointly determine that the product has been delivered or no refund will be required.

Recent Accounting Pronouncements

The Company does not expect the adoption of recently issued accounting pronouncements to have a significant impact on the Company's results of operations, financial position or cash flow.

Comprehensive Income

Comprehensive income consists of net income and other gains and losses affecting stockholders' equity that, under U.S. GAAP, are excluded from net income. There was no recorded comprehensive income or loss for the three-months periods ended March 31, 2016 and 2015.

Basic and Diluted Net Loss Per Share

Our computation of earnings per share ("EPS") includes basic and diluted EPS. Basic EPS is measured as the income (loss) available to common stockholders divided by the weighted average common shares outstanding for the period. Diluted income (loss) per share reflects the potential dilution, using the treasury stock method, that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the income (loss) of the Company as if they had been converted at the beginning of the periods presented, or issuance date, if later. In computing diluted income (loss) per share, the treasury stock method assumes that outstanding options and warrants are exercised and the proceeds are used to purchase common stock at the average market price during the period. Options and warrants may have a dilutive effect under the treasury stock method only when the average market price of the common stock during the period exceeds the exercise price of the options and warrants. Potential common shares that have an anti-dilutive effect (i.e., those that increase income per share or decrease loss per share) are excluded from the calculation of diluted EPS.

Punto Group, Corp.
Notes to Financial Statements
As of March 31, 2016 and December 31, 2015
(Stated in U.S. Dollars)

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 respective periods. Basic and diluted (loss) per common share is the same for periods in which the company reported an operating loss because all warrants and stock options outstanding are anti-dilutive.

There were no adjustments to net loss required for purposes of computing diluted earnings per share.

For the three-month periods ended March 31, 2016 and 2015, there were no potential dilutive securities.

Recently Issued Accounting Pronouncements

In June 2014, the FASB issued ASU 2014-10, "Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements". ASU 2014-10 eliminates the distinction of a development stage entity and certain related disclosure requirements, including the elimination of inception-to-date information on the statements of operations, cash flows and stockholders' equity. The amendments in ASU 2014-10 will be effective prospectively for annual reporting periods beginning after December 15, 2014, and interim periods within those annual periods, however early adoption is permitted. The Company adopted ASU 2014-10 during the quarter ended June 30, 2014, thereby no longer presenting or disclosing any information required by Topic 915.

On August 27, 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-15, "Disclosures of Uncertainties about an Entity's Ability to Continue as a Going Concern", which provides guidance on determining when and how to disclose going-concern uncertainties in the financial statements. The new standard requires management to perform interim and annual assessments of an entity's ability to continue as a going concern within one year of the date the financial statements are issued. An entity must provide certain disclosures if conditions or events raise substantial doubt about the entity's ability to continue as a going concern. The ASU applies to all entities and is effective for annual periods ending after December 15, 2016, and interim periods thereafter, with early adoption permitted. The Company is currently evaluating the impact of adopting ASU 2014-15 on its results of operations or financial condition.

Other accounting pronouncements did not or are not believed by management to have a material impact on the Company's present or future financial statements.

Punto Group, Corp.
Notes to Financial Statements
As of March 31, 2016 and December 31, 2015
(Stated in U.S. Dollars)

4. RELATED PARTY TRANSACTIONS

The director of the Company provides services free of charge. The Company's sole officer and director is involved in other business activities and may in the future, become involved in other business opportunities as they become available.

As of December 31, 2015, the Company's former stockholders provided net advances of \$14,468 to finance the Company's working capital requirements. The Company underwent a change of control in January 2016, which the majority ownership was transferred to a new majority shareholder. The former shareholder forgave the \$14,468 advances at the date of the transfer, and the Company recognized a one-time gain of \$14,468 which is included as gain on change of control in the Company's results of operations during the three month period ended March 31, 2016.

As of March 31, 2016, there were no advances from the current shareholder.

5. SUBSEQUENT EVENTS

The Company has evaluated subsequent events from March 31, 2016 through the date the financial statements were available to be issued. There was no subsequent event at the report date.

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

This Quarterly Report on Form 10-Q includes forward-looking statements. We have based these forward-looking statements on our current expectations and projections about future events. These forward-looking statements are subject to known and unknown risks, uncertainties and assumptions about us that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by such forward-looking statements. In some cases, you can identify forward-looking statements by terminology such as “may,” “should,” “could,” “would,” “expect,” “plan,” “anticipate,” “believe,” “estimate,” “continue,” or the negative of such terms or other similar expressions. The following discussion should be read in conjunction with our Financial Statements and related Notes thereto included elsewhere in this report. The terms “we,” “our” and “the Company” used throughout this report refer to Punto Group, Corp., a Nevada corporation.

Overview

We were incorporated in the State of Nevada on September 2, 2014. The Company intends to investigate and, if such investigation warrants, acquire a target company or business seeking the perceived advantages of being a publicly held corporation. Our principal business objective will be to achieve long-term growth potential through a combination with a business rather than immediate, short-term earnings. There can be no assurance that the Company will ever consummate a business combination and achieve long-term growth potential or immediate, short-term earnings from any business combination the Company enters into.

Results of Operations

We have incurred recurring losses to date. Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

Our loss from operations for the three-month period ended March 31, 2016 was \$8,214 compared to a loss of \$1,740 during the three-month period ended March 31, 2015. Our general and administrative expenses represent fees paid for legal and accounting services in connection with our public company reporting obligations. We did not generate any revenue during these periods. However, due to a gain on change of control of \$14,468 during the three-month period ended March 31, 2016, we experienced net income of \$6,254 during such period.

Liquidity and Capital Resources

We expect we will require additional capital to meet our long term operating requirements. We expect to finance our operations through advancements, the sale of equity or debt securities until we consummate a business combination. We currently have a limited amount of cash, and will need additional capital in order to continue operating. Additional issuances of equity or convertible debt securities will result in dilution to our current shareholders. Further, such securities might have rights, preferences or privileges senior to our common stock. Additional financing may not be available upon acceptable terms, or at all. If adequate funds are not available or are not available on acceptable terms, we may not be able to take advantage of prospective new business endeavors or opportunities, which could significantly and materially restrict our business operations.

The financial statements have been prepared assuming that we will continue as a going concern, which contemplates that we will realize our assets and satisfy our liabilities and commitments in the ordinary course of business.

As of March 31, 2016, our total assets were \$0 compared to \$3,191 in total assets at December 31, 2015. As of March 31, 2016, our current liabilities were \$13,323, compared to \$22,768 in current liabilities at December 31, 2015.

As of March 31, 2016, total liabilities were comprised of \$13,323 in accounts payable and accrued liabilities. As of December 31, 2015, total assets were comprised of \$3,191 in cash and total liabilities were comprised of \$8,300 in accounts payable and accrued liabilities and \$14,468 in related party payables.

Stockholders’ deficiency was (\$13,323) as of March 31, 2016 compared to (\$19,577) as of December 31, 2015.

Off-Balance Sheet Arrangements

We have not entered into any 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 and would be considered material to investors.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

Not applicable.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Based on an evaluation of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934, as amended), as of March 31, 2016, the Company's Chief Executive Officer and Chief Financial Officer (its principal executive officer and principal financial and accounting officer) has concluded that the Company's disclosure controls and procedures were not effective.

Changes in Internal Control Over Financial Reporting

There have not been any changes in the Company's internal controls over financial reporting that occurred during the Company's fiscal quarter ended March 31, 2016 that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings.

None.

Item 1A. Risk Factors.

We are a smaller reporting company and, therefore, we are not required to provide information required by this Item.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

None.

Item 3. Defaults Upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not applicable.

Item 5. Other Information.

None.

Item 6. Exhibits.

Number	Description
31.1*	Certification Pursuant to Sarbanes-Oxley Section 302
32.1**	Certification Pursuant To 18 U.S.C. Section 1350, as adopted to Section 906 of the Sarbanes-Oxley Act of 2002
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema Document
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document

* Filed herewith.

** Furnished herewith.

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.

PUNTO GROUP, CORP.

Dated: May 17, 2016

By: /s/ Lei Wang
Name: Lei Wang
Title: Chief Executive Officer and
Chief Financial Officer

CERTIFICATION

Pursuant to 18 U.S.C. Section 1350,

As adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, Lei Wang, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Punto Group, Corp.;
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.

Dated: May 17, 2016

Signature: /s/ Lei Wang

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

CERTIFICATION

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
(subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code)

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code), the undersigned officer of Punto Group, Corp., a Nevada corporation (the "Company"), does hereby certify, to such officer's knowledge, that:

The Quarterly Report on Form 10-Q for the quarter ended March 31, 2016 (the "Form 10-Q") of the Company fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: May 17, 2016

By: /s/ Lei Wang

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

The foregoing certification is being furnished solely pursuant to section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of Section 1350, Chapter 63 of Title 18, United States Code) and is not being filed as part of Form 10-Q or as a separate disclosure document.

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.