

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

FORM 10-K

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

For the fiscal year ended December 31, 2016

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

For the transition period from _____ to _____

Commission File No. 333-200529

Punto Group, Corp.

Nevada

(State or other jurisdiction of
incorporation or organization)

61-1744826

(I.R.S. Employer
Identification Number)

Punto Group, Corp.
819 Cowan Road, Suite E
Burlingame, CA 94010
(212) 370-1300

(Address and telephone number of principal executive offices)

Securities registered pursuant to Section 12(b) of the Act: None

Securities registered pursuant to Section 12(g) of the Act: Common stock, par value \$0.001 per share

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

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

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 shorter period that the registrant as 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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

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 type="checkbox"/>

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

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. Yes No

As of April 19, 2017, the registrant had 5,290,000 shares of common stock issued and outstanding, including 1,290,000 shares held by non-affiliates. No market value has been computed based upon the fact that no active trading market has been established as of April 19, 2017.

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FORWARD-LOOKING STATEMENTS

This annual report contains forward-looking statements. These statements relate to future events or our future financial performance. These statements often can be identified by the use of terms such as "may," "will," "expect," "believe," "anticipate," "estimate," "approximate" or "continue," or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management's best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

As used in this annual report, the terms "we", "us", "our", "the Company", mean Punto Group, Corp., unless otherwise indicated.

All dollar amounts refer to US dollars unless otherwise indicated.

PART I

ITEM 1. BUSINESS

We were incorporated in Nevada on September 2, 2014. Our original business plan was to provide internet-based project management software for small business. On January 6, 2016, our majority stockholder entered into a stock purchase agreement to sell 75.61% of the issued and outstanding shares of our common stock for \$255,000 in cash to Mr. Lei Wang, resulting in a change in control of our company. Following the change of control, we are now seeking to acquire, through a merger, capital stock exchange, asset acquisition, stock purchase, reorganization, exchangeable share transaction or other similar business transaction with one or more operating businesses or assets that we have not yet identified.

ITEM 1A. RISK FACTORS

Not applicable.

ITEM 1B. UNRESOLVED STAFF COMMENTS

None.

ITEM 2. PROPERTIES

We do not own any property.

ITEM 3. LEGAL PROCEEDINGS

We are not currently involved in any legal proceedings and we are not aware of any pending or potential legal actions.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

PART II

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

MARKET INFORMATION

There is a limited public market for our common stock. Our common stock is quoted on the OTCQB under the symbol "PNTT." There has been no trading in our shares of common stock. We cannot assure you that there will be a market in the future for our common stock.

DIVIDENDS

We have never paid or declared any dividends on our common stock and do not anticipate paying cash dividends in the foreseeable future.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

We currently do not have any equity compensation plans.

ITEM 6. SELECTED FINANCIAL DATA

Not Applicable.

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

The following discussion should be read in conjunction with our financial statements, including the notes thereto, appearing elsewhere in this annual report. The following discussion contains forward-looking statements that reflect our plans, estimates, and beliefs. Our actual results could differ materially from those discussed in the forward looking statements. Factors that could cause or contribute to such differences include, but are not limited to those discussed below and elsewhere in this annual report. Our audited financial statements are stated in United States Dollars and are prepared in accordance with United States Generally Accepted Accounting Principles.

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 net loss for the fiscal year ended December 31, 2016 was \$21,888 compared to a net loss of \$22,460 for the fiscal year ended December 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.

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 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 independent auditors' report accompanying our financial statements contains an explanatory paragraph expressing substantial doubt about our ability to continue as a going concern. 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 December 31, 2016, our total assets were \$0, compared to \$3,191 in total assets at December 31, 2015. As of December 31, 2016, our current liabilities were \$41,465, compared to \$22,768 in current liabilities at December 31, 2015.

As of December 31, 2016, total liabilities were comprised of \$10,897 in accounts payable and accrued liabilities and \$30,568 in related party payables.

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.

As of December 31, 2016, stockholders' deficiency was \$41,465 compared to \$19,577 at December 31, 2015.

Cash Flows from Operating Activities

We have not generated positive cash flows from operating activities. For the year ended December 31, 2016, cash flows used in operating activities was \$33,759 due to a net loss of \$21,888, a gain on change of control of \$14,468, and a \$2,597 increase in account payables and accrued liabilities. For the year ended December 31, 2015, cash flows used in operating activities was \$13,560 due to a net loss of \$22,460, a \$600 decrease in prepaid expenses and a \$8,300 increase in accounts payable and accrued liabilities.

Cash Flows from Financing Activities

For the year ended December 31, 2016, cash flows provided by financing activities was \$30,568, representing proceeds from an advance by our majority stockholder. For the year ended December 31, 2015, cash flows provided by financing activities was \$11,051, representing proceeds from an advance by our majority stockholder.

MATERIAL COMMITMENTS

As of the date of this annual report, we do not have any material commitments.

OFF-BALANCE SHEET ARRANGEMENTS

As of the date of this annual report, we do not have 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 that are material to investors.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not applicable.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Punto Group, Corp.

Audited Financial Statements

As of and for the years ended December 31, 2016 and 2015

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Punto Group, Corp.

We have audited the accompanying balance sheets of Punto Group, Corp. as of December 31, 2016 and 2015, and the related statements of operations and comprehensive loss, stockholders' deficiency, and cash flows for the years then ended. Punto Group, Corp.'s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Punto Group, Corp. as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

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 and has a working capital deficit, 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
April 26, 2017

WWC, P.C.
Certified Public Accountants

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

	December 31, 2016	December 31, 2015
ASSETS		
Current assets		
Cash	\$ -	\$ 3,191
Total assets	\$ -	\$ 3,191
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
Current liabilities		
Accounts payable and accrued liabilities	\$ 10,897	\$ 8,300
Related party payable	30,568	14,468
Total liabilities	41,465	22,768
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 December 31, 2016 and December 31, 2015 respectively.	5,290	5,290
Additional paid-in capital	24,510	24,510
Accumulated deficit	(71,265)	(49,377)
Total stockholders' deficiency	(41,465)	(19,577)
Total liabilities and stockholders' deficiency	\$ -	\$ 3,191

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Audited Statements of Operations and Comprehensive Loss
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

	For the years ended	
	December 31, 2016	December 31, 2015
Revenue	\$ -	\$ -
General and administrative expenses	<u>36,656</u>	<u>22,460</u>
Loss from operation	(36,656)	(22,460)
Gain on change of control	<u>14,768</u>	<u>-</u>
Income tax	<u>-</u>	<u>-</u>
Net loss	<u>\$ (21,888)</u>	<u>\$ (22,460)</u>
Comprehensive loss	<u>\$ (21,888)</u>	<u>\$ (22,460)</u>
Basic and diluted income/(loss) per common share	\$ (0.00)	\$ (0.00)
Weighted average number of common shares used in per share calculations – basic and diluted	5,290,000	5,290,000

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Audited Statements of Stockholders' Equity Deficiency
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

	Number of Shares Outstanding	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficiency
Balance, January 1, 2015	5,290,000	\$ 5,290	\$ 24,510	\$ (26,917)	\$ 2,883
Net loss for the year	-	-	-	(22,460)	(22,460)
Balance, December 31, 2015	<u>5,290,000</u>	<u>\$ 5,290</u>	<u>\$ 24,510</u>	<u>\$ (49,377)</u>	<u>\$ (19,577)</u>
Balance, January 1, 2016	5,290,000	\$ 5,290	\$ 24,510	\$ (49,377)	\$ (19,577)
Net loss for the year	-	-	-	(21,888)	(21,888)
Balance, December 31, 2016	<u>5,290,000</u>	<u>\$ 5,290</u>	<u>\$ 24,510</u>	<u>\$ (71,265)</u>	<u>\$ (41,465)</u>

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Audited Statements of Cash Flows
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

	For years ended	
	December 31, 2016	December 31, 2015
Cash flows used in operating activities		
Net loss	\$ (21,888)	\$ (22,460)
Adjustment to reconcile net loss to net cash provided by operations:		
Gain on change of control	(14,468)	-
Decrease in prepaid expenses	-	600
Increase in accounts payable and accrued liabilities	2,597	8,300
Net cash used in operating activities	(33,759)	(13,560)
Cash flows from financing activities		
Advances from stockholders	30,568	11,051
Net cash provided by financing activities	30,568	11,051
Change in cash and cash equivalents	(3,191)	(2,509)
Cash and cash equivalents – Beginning of year	3,191	5,700
Cash and cash equivalents – End of year	\$ -	\$ 3,191
Interest paid	-	-
Income tax paid	-	-

Non-cash transaction

For the year ended December 31, 2016, the Company's obligation to repay the advances from a former shareholder of \$14,468 has been waived by the shareholder and recognized as a one-time gain.

The accompanying notes are an integral part of these financial statements

Punto Group, Corp.
Notes to Financial Statements
For the years ended December 31, 2016 and 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 December 31, 2016 are audited 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-K for the year ended December 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. As of December 31, 2016, the Company had accumulated deficits of \$71,265. 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. If we do not raise all of the money we need from public offerings, we will have to find alternative sources, such as loans or advances from our officers, directors or others. Such additional financing may not become available on acceptable terms and there can be no assurance that any additional financing that the Company does obtain will be sufficient to meet its needs in the long term. 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.

Punto Group, Corp.
Notes to Financial Statements
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

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

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 December 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.

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.

Punto Group, Corp.
Notes to Financial Statements
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

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.

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.

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 years ended December 31, 2016 and 2015, there were no potential dilutive securities.

Comprehensive income (loss)

The Company follows the provisions of the Financial Accounting Standards Board (the "FASB") ASC 220 *Reporting Comprehensive Income*, and establishes standards for the reporting and display of comprehensive income, its components and accumulated balances in a full set of general purpose financial statements. The Company's comprehensive income (loss) consists of net income (loss) and foreign currency translation adjustments.

Recently Issued Accounting Pronouncements

On March 15, 2016, the FASB issued ASU 2016-07 "Investments—Equity Method and Joint Ventures (Topic 323): Simplifying the Transition to the Equity Method of Accounting", which simplifies the equity method of accounting by eliminating the requirement to retrospectively apply the equity method to an investment that subsequently qualifies for such accounting as a result of an increase in the level of ownership interest or degree of influence. Consequently, when an investment qualifies for the equity method (as a result of an increase in the level of ownership interest or degree of influence), the cost of acquiring the additional interest in the investee would be added to the current basis of the investor's previously held interest and the equity method would be applied subsequently from the date on which the investor obtains the ability to exercise significant influence over the investee. The ASU further requires that unrealized holding gains or losses in accumulated other comprehensive income related to an available-for-sale security that becomes eligible for the equity method be recognized in earnings as of the date on which the investment qualifies for the equity method.

Punto Group, Corp.
Notes to Financial Statements
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

The guidance in the ASU is effective for all entities for fiscal years beginning after December 15, 2016, including interim periods within those fiscal years; early adoption is permitted for all entities. Entities are required to apply the guidance prospectively to increases in the level of ownership interest or degree of influence occurring after the ASU's effective date. Additional transition disclosures are not required upon adoption.

On March 30, 2016, the FASB issued ASU No. 2016-09 "Compensation—Stock Compensation (Topic 718): Improvements to Employee Share-Based Payment Accounting", which simplifies several aspects of the accounting for employee share-based payment transactions for both public and nonpublic entities, including the accounting for income taxes, forfeitures, and statutory tax withholding requirements, as well as classification in the statement of cash flows. The ASU is effective for annual reporting periods beginning after December 15, 2016, including interim periods within those annual reporting periods.

On August 26, 2016, the FASB issued ASU No. 2016-15, "Statement of Cash Flows (Topic 230)". Stakeholders indicated that there is diversity in practice in how certain cash receipts and cash payments are presented and classified in the statement of cash flows under Topic 230, Statement of Cash Flows, and other Topics. This Update addresses eight specific cash flow issues with the objective of reducing the existing diversity in practice. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2017, and interim periods within those fiscal years. Early adoption is permitted, including adoption in an interim period. If an entity early adopts the amendments in an interim period, any adjustments should be reflected as of the beginning of the fiscal year that includes that interim period. An entity that elects early adoption must adopt all of the amendments in the same period. As a result, the Company has elected to early adopt this Update prospectively as of December 31, 2016 and prior periods have not been retrospectively adjusted.

As of December 31, 2016, except for the above, there are no recently issued accounting standards not yet adopted that would have a material effect on the Company's financial statements.

4. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses consisted of the followings as of December 31, 2016 and 2015:

	<u>12/31/2016</u>	<u>12/31/2015</u>
Audit expense	\$ 8,000	\$ 8,000
Legal expense	180	-
Filing fee	1,247	300
Other	1,470	-
	<u>\$ 10,897</u>	<u>\$ 8,300</u>

Punto Group, Corp.
Notes to Financial Statements
For the years ended December 31, 2016 and 2015
(Stated in U.S. Dollars)

5. GAIN ON CHANGE OF CONTROL

The Company underwent a change of control in January 2016, and the former shareholder forgave the \$14,468 advances at the date of transfer. The Company recognized it as one-time gain, which is reflected in the Statement of Operations for the year ended December 31, 2016.

6. 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 year ended December 31, 2016.

As of December 31, 2016, there were advances of \$30,568 from the current shareholder for the purpose of operating the Company.

The Company's registration address is free of charge as it is provided by a related party. The Company is not able to estimate fair market value for using a registered address; therefore, there is no rent expense for the year ended December 31, 2016.

7. INCOME TAX

The Company was established in the State of Nevada in United States and is subject to Nevada State and US Federal tax laws. The Company has not recognized an income tax benefit for its operating losses based on uncertainties concerning its ability to generate taxable income in future periods. The tax benefit for the periods presented is offset by a valuation allowance established against deferred tax assets arising from the net operating losses and other temporary differences, the realization of which could not be considered more likely than not. Further, the benefit from utilization of NOL carry forwards could be subject to limitations due to material ownership changes that could occur in the Company as it continues to raise additional capital. Based on such limitations, the Company has significant NOLs for which realization of tax benefits is uncertain. In future periods, tax benefits and related deferred tax assets will be recognized when management considers realization of such amounts to be more likely than not.

As of December 31, 2016, the Company has accumulated net operating losses of \$71,265 which carryovers as a deferred tax asset that begins to expire in 2025.

The net losses before income taxes and its provision for income taxes as follows:

	<u>12/31/2016</u>	<u>12/31/2015</u>
Net loss before income taxes	\$ (21,888)	\$ (22,460)
Tax expenses (benefit) at the statutory tax rate	(7,223)	(7,412)
Tax effects of:		
Valuation allowance	<u>7,223</u>	<u>7,412</u>
Income tax benefit	<u>\$ -</u>	<u>\$ -</u>

8. SUBSEQUENT EVENTS

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

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

None.

ITEM 9A. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

Under the supervision and with the participation of our Chief Executive Officer (the “Certifying Officer”), we carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act. Based on the foregoing, our Certifying Officer concluded that our disclosure controls and procedures were effective as of the end of the period covered by this annual Report.

Disclosure controls and procedures are controls and other procedures designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC’s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in our reports filed or submitted under the Exchange Act is accumulated and communicated to our Certifying Officer or persons performing similar functions, as appropriate, to allow timely decisions regarding required disclosure.

Management’s Report on Internal Controls Over Financial Reporting

As required by the SEC rules and regulations for the implementation of Section 404 of the Sarbanes-Oxley Act, our management is responsible for establishing and maintaining adequate internal control over financial reporting. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of our consolidated financial statements for external reporting purposes in accordance with GAAP. Our internal control over financial reporting includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of our company,
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and that our receipts and expenditures are being made only in accordance with authorizations of our management and directors, and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on the consolidated financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect errors or misstatements in our consolidated financial statements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree or compliance with the policies or procedures may deteriorate. Management assessed the effectiveness of our internal control over financial reporting at December 31, 2016. In making these assessments, management used the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in Internal Control — Integrated Framework (2013). Based on our assessments and those criteria, management determined that we maintained effective internal control over financial reporting at December 31, 2016.

Changes in Internal Control over Financial Reporting

There were no changes in our internal control over financial reporting (as such term is defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act) during the annual period ended December 31, 2016 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

None.

PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE

The name, age and titles of our executive officer and director are as follows:

<u>Name and Address of Executive Officer and/or Director</u>	<u>Age</u>	<u>Position</u>
Lei Wang 819 Cowan Road, Suite E Burlingame, CA 94010	49	Chief Executive Officer, Chief Financial Officer and Sole Director (Principal Executive, Financial and Accounting Officer)

Lei Wang has acted as our President, Treasurer, Secretary and sole Director since January 2016, following the acquisition by Mr. Wang of 75.61% of the outstanding shares of our common stock. Since February 2013, he has served as General Manager of Hangzhou Cixiaotang Science & Technology Co. Ltd., a medical device company based in China. From July 2006 to December 2010, Mr. Wang served as the Chief Operating Officer, Greater China Area, of Hong Kong Progressive Technologies Limited, a company based in China that went public in Singapore through a reverse merger in August 2009. From January 1997 to October 2004, he served in various capacities for Beijing Dayin Pharmaceutical Co., a company based in China that specializes in the R&D, production and sales of children's food and medicine, which was acquired by Hutchison Whampoa Limited, a public company listed on the Hong Kong stock exchange. From January 1995 to December 1996, Mr. Wang served as City Manager of Beijing Green World Nutrition Health Products Co., Ltd., a company based in China that specializes in researching, developing and producing nutritional and health weight-losing food. From August 1991 to December 1994, he worked at a "Grade A Class 3" Hospital in Beijing. In 1991, Mr. Wang received a bachelor's degree in preventive medicine from Harbin Medical University.

The Board of Directors and Committees

Our Board of Directors is not comprised of a majority of independent directors. Our Board of Directors does not maintain a separate audit, nominating, or compensation committee. Functions customarily performed by such committees are performed by our Board of Directors as a whole. We are not required to maintain a majority of independent directors or the foregoing committees under the rules applicable to companies that do not have securities listed or quoted on a national securities exchange.

Communication with our Directors

Shareholders or other interested parties may communicate with our director by sending mail to 819 Cowan Road, Suite E, Burlingame, CA 94010.

Board of Directors' Meetings

During our fiscal period ended December 31, 2016, the Company did not hold any meetings of the Board of Directors.

Family Relationships

There are no family relationships between or among the directors, executive officers or persons nominated or chosen by our shareholders or us to become directors or executive officers.

Code of Ethics

We intend at some point to adopt a code of ethics that applies to our officers, directors and employees. We will file copies of our code of ethics in a current report on Form 8-K. You will be able to review these documents by accessing our public filings at the SEC's website at www.sec.gov. In addition, a copy of the code of ethics will be provided without charge upon request to us. We intend to disclose any amendments to or waivers of certain provisions of our code of ethics in a current report on Form 8-K.

Section 16(a) Beneficial Ownership Reporting

Section 16(a) of the Exchange Act requires our directors and executive officers and beneficial holders of more than 10% of our common stock to file with the SEC initial reports of ownership and reports of changes in ownership of our equity securities. We are not aware of any instances when an executive officer, director or any owner of more than 10% of the outstanding shares of our common stock failed to comply with the reporting requirements of Section 16(a) of the Securities Exchange Act of 1934.

ITEM 11. EXECUTIVE COMPENSATION

There are no current employment agreements between the company and its officer. We have never paid any compensation to any of our executive officers or directors. Mr. Wang has agreed to work with no remuneration until such time as the company receives sufficient revenues necessary to provide management salaries. At this time, we cannot accurately estimate when sufficient revenues will occur to implement this compensation, or what the amount of the compensation will be. There are no annuity, pension or retirement benefits proposed to be paid to the officer or director or employees in the event of retirement at normal retirement date pursuant to any presently existing plan provided or contributed to by the company or any of its subsidiaries, if any.

CHANGE OF CONTROL

On January 6, 2016, our majority stockholder entered into a stock purchase agreement to sell 75.61% of the issued and outstanding shares of our common stock for \$255,000 in cash to Mr. Lei Wang, resulting in a change in control of our company.

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

The following table sets forth information as of April 19, 2017 regarding the ownership of our common stock by each shareholder known by us to be the beneficial owner of more than five percent of our outstanding shares of common stock, each director and all executive officers and directors as a group. Except as otherwise indicated, each of the shareholders has sole voting and investment power with respect to the shares of common stock beneficially owned.

Title of Class	Name and Address of Beneficial Owner	Amount and Nature of Beneficial Ownership	Percentage
Common Stock	Lei Wang 819 Cowan Road, Suite E Burlingame, CA 94010	4,000,000 shares of common stock (direct)	75.61%

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

Our board of directors consists of one individual, Mr. Wang, who also serves as our sole officer, and is not independent.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

During the annual period ended December 31, 2016, we incurred approximately \$20,000 in fees to our principal independent accountants for professional services rendered in connection with the audit of our financial statements as of and for the annual period ended December 31, 2016.

ITEM 15. EXHIBITS

The following exhibits are filed as part of this annual report.

Exhibits:

31.1*	<u>Certification of Chief Executive Officer and Chief Financial Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a).</u>
32.1**	<u>Certifications pursuant to Securities Exchange Act of 1934 Rule 13a-14(b) or 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002.</u>
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 Document
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document

* Filed herewith

** Furnished herewith

ITEM 16. FORM 10-K SUMMARY

Not applicable.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Exchange Act, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PUNTO GROUP, CORP.

Dated: April 26, 2017

By: /s/ Lei Wang
Lei Wang
Chief Executive Officer and
Chief Financial Officer
(Principal Executive, Financial and
Accounting Officer)

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

PUNTO GROUP, CORP.

Dated: April 26, 2017

By: /s/ Lei Wang
Lei Wang
Chief Executive Officer and
Chief Financial Officer
(Principal Executive, Financial and Accounting
Officer)

CERTIFICATION

I, Lei Wang, certify that:

1. I have reviewed this Annual Report on Form 10-K 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 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 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.

Date: April 26, 2017

/s/ Lei Wang

Lei Wang

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

**CERTIFICATION PURSUANT TO
18 U.S.C. 1350
(SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002)**

I, Lei Wang, Chief Executive Officer and Chief Financial Officer of Punto Group, Corp. (the “Company”), certify, pursuant to 18 U.S.C. Section 1350, that, to the best of my knowledge:

1. the Annual Report on Form 10-K of the Company for the period ended December 31, 2016 (the “Report”) fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
2. the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: April 26, 2017

By: /s/ Lei Wang
Lei Wang
Chief Executive Officer and Chief Financial
Officer
(Principal Executive Officer and Principal
Financial and Accounting Officer)

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 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.