

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 June 30, 2017

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)

**819 Cowan Road, Suite E  
Burlingame, CA 94010**

(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)

Emerging growth company

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

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

As of August 18, 2017, 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.

Condensed Financial Statements

As of and for the period and year ended June 30, 2017 and December 31, 2016

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**WWC, P.C.** CERTIFIED PUBLIC ACCOUNTANTS

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

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

We have reviewed the accompanying condensed balance sheets of Punto Group, Corp. as of June 30, 2017 and December 31, 2016, and the related condensed statements of operations and comprehensive loss for the three and six months ended June 30, 2017, and statements of cash flows for the six month periods ended June 30, 2017 and 2016. 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, 2016, and the related statements of operations, comprehensive loss, stockholders' deficiency, and cash flows for the year then ended and in our report dated April 26, 2017, 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, 2016, 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  
August 21, 2017

WWC, P.C.  
Certified Public Accountants

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

Punto Group, Corp.  
 Unaudited Condensed Balance Sheets  
 As of June 30, 2017 and December 31, 2016  
 (Stated in U.S. Dollars)

	<u>June 30,</u> 2017	<u>December 31,</u> 2016 (Audited)
<b>ASSETS</b>		
<b>Current assets</b>		
Cash	\$ -	\$ -
<b>Total assets</b>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND STOCKHOLDERS' DEFICIENCY</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 10,833	\$ 10,897
Related party payable	50,112	30,568
<b>Total liabilities</b>	<u>60,945</u>	<u>41,465</u>
<b>Commitments and Contingencies</b>		
<b>Stockholders' deficiency</b>		
Common stock, \$0.001 par value, 75,000,000 shares authorized, 5,290,000 shares issued and outstanding as of June 30, 2017 and December 31, 2016, respectively.	5,290	5,290
Additional paid-in capital	24,510	24,510
Accumulated deficit	(90,745)	(71,265)
<b>Total stockholders' deficiency</b>	<u>(60,945)</u>	<u>(41,465)</u>
<b>Total liabilities and stockholders' deficiency</b>	<u>\$ -</u>	<u>\$ -</u>

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

Punto Group, Corp.  
Unaudited Condensed Statements of Operations and Comprehensive Loss  
For the six months ended June 30, 2017 and 2016  
(Stated in U.S. Dollars)

	For the three months ended June 30,		For the six months ended June 30,	
	2017	2016	2017	2016
Revenue	\$ -	\$ -	\$ -	\$ -
General and administrative expenses	8,286	9,618	19,480	17,832
Loss from operation	(8,286)	(9,618)	(19,480)	(17,832)
Gain on change of control	-	-	-	14,468
Loss before income tax	(8,286)	(9,618)	(19,480)	(3,364)
Income tax	-	-	-	-
Net loss	<u>\$ (8,286)</u>	<u>\$ (9,618)</u>	<u>\$ (19,480)</u>	<u>\$ (3,364)</u>
Comprehensive loss	<u>\$ (8,286)</u>	<u>\$ (9,618)</u>	<u>\$ (19,480)</u>	<u>\$ (3,364)</u>
Basic and diluted income/(loss) per common share	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
Weighted average number of common shares used in per share calculations – basic and diluted	5,290,000	5,290,000	5,290,000	5,290,000

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

Punto Group, Corp.  
 Unaudited Condensed Statements of Stockholders' Deficiency  
 For the six months and year ended June 30, 2017 and December 31, 2016  
 (Stated in U.S. Dollars)

	Number of Shares Outstanding	Common Stock	Additional Paid-in Capital	Accumulated Deficit	Total Stockholders' Deficiency
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>
Balance, January 1, 2017	5,290,000	\$ 5,290	\$ 24,510	\$ (71,265)	\$ (41,465)
Net loss for the period	-	-	-	(19,480)	(19,480)
Balance, June 30, 2017	<u>5,290,000</u>	<u>\$ 5,290</u>	<u>\$ 24,510</u>	<u>\$ (90,745)</u>	<u>\$ (60,945)</u>

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

Punto Group, Corp.  
Unaudited Condensed Statements of Cash Flows  
For the six months ended June 30, 2017 and 2016  
(Stated in U.S. Dollars)

	For the six months ended June 30,	
	2017	2016
<b>Cash flows used in operating activities</b>		
Net loss	\$ (19,480)	\$ (3,364)
<b>Adjustment to reconcile net loss to net cash provided by operations:</b>		
Decreased accounts payable and accrued liabilities	(64)	(4,000)
<b>Net cash used in operating activities</b>	(19,544)	(7,364)
<b>Cash flows from financing activities</b>		
Advances from stockholders	19,544	4,173
<b>Net cash provided by financing activities</b>	19,544	4,173
<b>Change in cash and cash equivalents</b>	-	(3,191)
Cash and cash equivalents – Beginning of period	-	3,191
Cash and cash equivalents – End of period	\$ -	\$ -
Interest paid	\$ -	\$ -
Income tax paid	\$ -	\$ -

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

**Non-cash transaction**

For the six months ended June 30, 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.

Punto Group, Corp.  
Notes to Financial Statements  
As of June 30, 2017 and December 31, 2016  
(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 June 30, 2017, the Company had accumulated deficits of \$90,745. 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.

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 June 30, 2017 and December 31, 2016  
(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 June 30, 2017.

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  
As of June 30, 2017 and December 31, 2016  
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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 six month periods ended June 30, 2017 and 2016, 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

Punto Group, Corp.  
Notes to Financial Statements  
As of June 30, 2017 and December 31, 2016  
(Stated in U.S. Dollars)

**Recently Issued Accounting Pronouncements**

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 June 30, 2017 and prior periods have not been retrospectively adjusted.

As of June 30, 2017, 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 June 30, 2017 and December 31, 2016:

	<u>6/30/2017</u>	<u>12/31/2016</u>
Audit and review expense	\$ 8,000	\$ 8,000
Legal expense	1,200	180
Filing fee	1,333	1,247
Other	300	1,470
	<u>\$ 10,833</u>	<u>\$ 10,897</u>

**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 reflected on the Statements of Operation and Comprehensive Loss for the six months ended June 30, 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.

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 six month ended June 30, 2016.

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

Punto Group, Corp.  
Notes to Financial Statements  
As of June 30, 2017 and December 31, 2016  
(Stated in U.S. Dollars)

As of June 30, 2017, there were advances of \$50,112 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 expenses for the six month ended June 30, 2017.

**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 June 30, 2017, the Company has accumulated net operating losses of \$90,745 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>6/30/2017</u>	<u>6/30/2016</u>
Net loss before income taxes	\$ (19,480)	\$ (3,364)
Tax expenses (benefit) at the statutory tax rate	(6,428)	(1,110)
Tax effects of:		
Valuation allowance	6,428	1,110
<b>Income tax benefit</b>	-	-

**8. SUBSEQUENT EVENTS**

The Company has evaluated subsequent events from June 30, 2017 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 net loss for the three-month period ended June 30, 2017 was \$8,286 compared to a loss of \$ 9,618 during the three-month period ended June 30, 2016. 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.

Our net loss for the six-month period ended June 30, 2017 was \$19,480 compared to a loss of \$3,364 during the six-month period ended June 30, 2016. 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 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 June 30, 2017, our total assets were \$0 compared to \$0 in total assets at December 31, 2016. As of June 30, 2017, our total liabilities were \$60,945, compared to \$41,465 in total liabilities at December 31, 2016. As of June 30, 2017, total liabilities were comprised of \$10,833 in accounts payable and accrued liabilities and \$50,112 in related party payables. As of December 31, 2016, total assets were \$0 and total liabilities were comprised of \$10,897 in accounts payable and accrued liabilities and \$30,568 in related party payables.

Stockholders' deficiency was \$60,945 as of June 30, 2017 compared to \$41,465 as of December 31, 2016.

### **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 June 30, 2017, 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 June 30, 2017 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 accordingly 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.**

<b>Number</b>	<b>Description</b>
31.1*	<a href="#">Certification Pursuant to Sarbanes-Oxley Section 302</a>
32.1**	<a href="#">Certification Pursuant To 18 U.S.C. Section 1350, as adopted to Section 906 of the Sarbanes-Oxley Act of 2002</a>
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: August 21, 2017

By: /s/ Lei Wang

Name: Lei Wang

Title: Chief Executive Officer and  
Chief Financial Officer

## CERTIFICATION

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 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: August 21, 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 Quarterly Report on Form 10-Q of the Company for the period ended June 30, 2017 (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: August 21, 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.