SANTO MINING CORP.

3105 NW 107th Ave. Suite 400
Doral, FL 33172
1-844-420-4203

UN-AUDITED FINANCIAL STATEMENTS
3RD QUARTER PERIOD ENDING SEPTEMBER 30, 2017

802899203
(Commission File Number)

Index to Consolidated Financial Statements

SANTO MINING CORP.
Balance Sheet
As of Sep. 30, 2017
(UNAUDITED)

ASSETS		
Current Assets		
Cash	$	-1,476
Inventory		11,082
Total Current Assets		9,606
TOTAL ASSETS	$	9,606
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Accounts Payable and Other Current Liabilities		
Accounts Payable	$	79,347
Accrued Officer Compensation		472,348
Total Accounts Payable and Other Current Liabilities		551,695
Convertible Debt		582,637
Derivative Liability		383,255
Accrued Interest		221,082
Total Liabilities		1,738,669
STOCKHOLDERS' DEFICIT		
Series A Preferred stock, 500,000,000 shares authorized, 300,000 outstanding, $0.001 par value		
Common stock 9,500,000,000 shares authorized, 4,301,137,323 outstanding September 30, 2017, $0.00001 par value		38,930
Additional paid-in capital		2,369,968
Deficit accumulated during restructuring and business realignment phase		-3,591,534
Year-to-date results of operations		-546,427
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	$	9,606

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SANTO MINING CORP.
Statement of Operations
As of Sep. 30, 2017
(UNAUDITED)

		Three Months Ended September 30, 2017		Nine Months Ended September 30, 2017
INCOME:				
Sales	$	39,078	$	111,992
Cost of Goods Sold		65,132		127,112
Gross Profit		-26,054		-15,120
Other Gains and Losses				
Changes in Derivative Liability		-20,800		-97,405
Gain on Debt Extinguishment		14,600		14,600
Total Gains and Losses		-6,200		-82,805
Total Income, Gains and Losses		-32,254		-97,925
Operating Expenses:				
Officer Compensation		75,000		225,000
Bad Debt Expense		8,555		111,500
Interest Expense		7,011		60,861
Advertising and Marketing Expense		7,420		19,566
Travel & Entertainment		9,066		20,047
Office Expenses		1,795		5,070
Other Expenses		-		6,459
Total Operating Expenses		108,847		448,503
Net Loss from Operations	$	-134,901	$	-546,428

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SANTO MINING CORP.
Statement of Cash Flow
As of Sep. 30, 2017
(UNAUDITED)

		Nine Months Ended September 30, 2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Loss	$	-546,427
Adjustments to reconcile net loss to net cash used in operating activities:		
Accounts Receivable		102,945
Inventory		101,596
Accounts Payable		-47,000
Loans to Officers		
Accrued Interest		60,861
Accrued Compensation		225,000
Loans from Officers		-12,977
Unrealized loss on Derivative Liabilities		97,405
Total Adjustments to reconcile Net Loss to Net Cash provided by operations:		527,803
Net Cash used by operating activities		-18,624
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of convertible notes payable, net		22,100
Net cash increase for the period		3,476
Cash at the beginning of the period		-4,952
Cash at the end of the period	$	-1,476

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NOTE 1 – BASIS OF PRESENTATION

The accompanying unaudited consolidated financial statements have been prepared by management in accordance with accounting principles generally accepted in the United States ("GAAP") in all material respects (please refer to footnote 10).

NOTE 2: NATURE OF BUSINESS AND HISTORY

The Company was incorporated in the State of Nevada on July 8, 2009 as Santa Pita Corp to operate an internet portal for dentists and patients to access dental information, as well as a teeth-whitening business.

On July 30, 2012 the Company redirected its focus toward precious metal exploration and mining. Mineral exploration began with a mineral claim acquisition agreement (the "Acquisition Agreement"), with GEXPLO, SRL (the "Vendor") and the Company, whereby the Company agreed to acquire from the Vendor a one hundred percent (100%) interest in a claim ("the Claim") located in the Dominican Republic. The owner of the Vendor, Alain French, became President, Chief Executive Officer, Secretary, Treasurer and Director on the acquisition closing date.

On April 10, 2015 the Company entered into a plan of "Exchange Agreement", whereby it acquired Cathay Cigars of Asia ("Cathay") a Florida corporation. Upon the acquisition Alain French resigned all roles as Company officer and board director and issued back into treasury all preferred shares and common shares of the Company. In conjunction with the Exchange Agreement certain liabilities between Officers and mineral exploration partners of the Company, were settled in the form of notes having various terms. As per the Exchange Agreement, Franjosé Yglesias became President and Chief Executive Officer and Matthew Arnett became Chief Marketing Officer, each receiving 150,000 shares of preferred stock of the Company for their interest in Cathay.

With the acquisition the Company changed its operations to a lifestyle brand, marketing high value luxury lifestyle products to the leisure and entertainment sector.

On July 15, 2015 the Company re-domiciled to the State of Florida from the State of Nevada.

On October 15, 2015 the Company filed a Form 15-12G to relieve itself temporarily of its filling obligations with the Securities Exchange Commission.

On March 1, 2016 the Company increased its authorized Common Shares from 5,000,000,000 to 9,000,000,000 and it's Preferred Shares from 300,000 to 500,000,000.

On May 22, 2017 the Company increased its authorized Common Shares from 5,000,000,000 to 9,500,000,000.

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On February 15, 2017 the Company held its year end 2016 Board of Directors meeting and unanimously voted to explore other business opportunities outside the lifestyle brand marketing and sales.

An exploratory business venture in co-working space development for the Cannabis Industry led to PODWERKS with the Company preparing for the delivery of its first set of fully outfitted growing units during the second quarter of 2017.

PODWERKS

Podwerks is a co-working space for cannabis entrepreneurs in the United States, providing the necessary framework to grow, market, and sell all cannabis related products. The aim is to create a sustainable and community driven workspace by providing an affordable, scalable and a safe business environment for our clients.

All Podwerks spaces will feature three of units: growing and drying pods, fully furnished office space pods and retail space pods

Podwerks spaces will be located in urban designated zones permitting the commercial cultivation, and sales of cannabis related products. Each site will have an average of ten modified steel shipping container pods with an onsite manager overseeing day-to-day operations. Working with local and state agencies, Podwerks container pods will comply with all building code requirements to ensure the safety of our tenants.

As a modification of the Podwerks concept the Company will offer Pods under a brokerage arrangement rather than directly engage in the taking components into inventory and managing assembly and shipment of finished units. This approach gives management greater flexibility in finished unit configuration and helps extend the product offerings to other industries such as crypto currency mining.

The management team's recent experience in China led to a memorandum of understanding ("the MOU") with Chongqing Yuhuan Technology Co. LTD's Cryptocurrency mining operation Canoe Pool to explore opportunities in the fast growing Cryptocurrency markets. In addition to extending the Podwerks concept to fully outfitted mining units, the Company intends to engage in Cryptocurrency related business in the US under a license or royalty arrangement with Canoe Pool.

The MOU among other matters offers the Company to acquire high-end processing servers at pricing significantly below market prices in the US. The processing units are preconfigured to service the Cryptocurrency market for processing the transactions in the global Blockchain ledger among other similarly encrypted data streams and storage functions.

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NOTE 3 - GOING CONCERN

The Company's unaudited consolidated interim financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The financial statements do not include any adjustment relating to recoverability and classification of recorded amounts of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

The Company has a minimum cash balance available for payment of ongoing operating expense, has experienced losses from operations since inception, and it does not have a source of revenue sufficient to cover its operating costs. Its continued existence is dependent upon its ability to continue to execute its operating plan and to obtain additional debt or equity financing. There can be no assurance the necessary debt or equity financing will be available, or will be available on terms acceptable to the Company.

NOTE 4 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies presented below is designed to assist in understanding the Company's financial statements. Such financial statements and accompanying notes are the representations of the Company's management, which is responsible for the integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("U.S. GAAP") in all material respects and have been consistently applied in preparing the accompanying financial statements.

Fiscal Year End
The Company has adopted a December 31 fiscal year end.

Use of Estimates and Assumptions
The preparation of unaudited consolidated interim financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements. Actual results could differ from those estimates. Estimates are used when accounting for allowances for bad debts, collectability of accounts receivable, amounts due to service providers, depreciation and litigation contingencies, among others.

Cash and Cash Equivalents
Cash and cash equivalents include all cash balances and highly liquid investments with an original maturity of three months or less. As of the reporting date the Company's cash balances were within the FDIC insurance coverage limits.

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Foreign Currency Adjustments—Functional Currency is the U.S. Dollar
The Company's functional currency for all operations worldwide is the U.S. dollar. Nonmonetary assets and liabilities are translated at historical rates and monetary assets and liabilities are translated at exchange rates in effect at the end of the year. Income statement accounts are translated at average rates for the year. Any translation adjustments are reflected as a separate component of stockholders' equity and have no effect on current earnings. Gains and losses resulting from foreign currency transactions are included in current results of operations.

Reclassifications
Certain amounts have been reclassified to conform to the current period presentation.

Revenue Recognition
The Company recognizes revenue when it is realized or realizable and earned. The Company considers revenue realized or realizable and earned when all of the following criteria are met: (i) persuasive evidence of an arrangement exists, (ii) the product has been shipped or the services have been rendered to the customer, (iii) the sales price is fixed or determinable, and (iv) collectability is reasonably assured.

Property and Equipment
Property and equipment are stated at cost less accumulated depreciation and amortization. The Company provides for depreciation and amortization using the straight-line method over the estimated useful lives of the related assets, which range from three to five years. Maintenance and repair costs are expensed as they are incurred while renewals and improvements which extend the useful life of an asset are capitalized. At the time of retirement or disposal of property and equipment, the cost and related accumulated depreciation and amortization are removed from the accounts and any resulting gain or loss is reflected in the results of operations.

Inventory
At quarter end September 30th, 2017, the Company's inventory consists of finished products stated at the lower of cost or market value The cost for inventories is determined using the first-in, first-out method.

Impairment of Long-Lived Assets
In accordance with ASC Topic 360, formerly SFAS No. 144, Accounting for the Impairment or Disposal of Long-Lived Assets, the Company reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of these assets may not be fully recoverable. The assessment of possible impairment is based on the Company's ability to recover the carrying value of its asset based on estimates of its undiscounted future cash flows. If these estimated future cash flows are less than the carrying value of the asset, an impairment charge is recognized for the difference between the asset's estimated fair value and its carrying value. As of the date of these financial statements, the Company has no long-lived assets with recorded value.

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Income Taxes
Income taxes are accounted for under the assets and liability method. Deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and operating loss and tax credit carry forwards. Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. Use of net operating loss carry forwards for income tax purposes may be limited by Internal Revenue Code section 382 if a change of ownership occurs.

Basic Earnings (Loss) Per Share
Basic Earnings (loss) per share is calculated by dividing the Company's net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company's net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity.

Dividends
The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during any of the reporting period covered by this report.

Advertising Cost
The Company's policy regarding advertising is to expense advertising when incurred.

Stock-Based Compensation
The Company accounts for equity instruments issued to parties other than employees for acquiring goods or services under guidance of Sub-topic 505-50 of the FASB Accounting Standards Codification (“Sub-topic 505-50”).

Related Parties
The registrant follows subtopic 850-10 of the FASB Accounting Standards Codification for the identification of related parties and disclosure of related party transactions.

Pursuant to Section 850-10-20 the Related parties include (a) affiliates of the registrant; (b) Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825–10–15, to be accounted for by the equity method by the investing entity; (c) trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; (d) principal owners of the registrant; (e) management of the registrant; (f) other parties with which the registrant may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests; and (g) Other parties that can significantly influence

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the management or operating policies of the transacting parties or that have an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The financial statements shall include disclosures of material related party transactions, other than compensation arrangements, expense allowances, and other similar items in the ordinary course of business. However, disclosure of transactions that are eliminated in the preparation of consolidated or combined financial statements is not required in those statements. The disclosures shall include: (a) the nature of the relationship(s) involved; (b) description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which income statements are presented, and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements; (c) the dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period; and (d) amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement.

NOTE 5 – ACCOUNTS RECEIVABLE

As of September 30th, 2017, the Company has no accounts receivable. The Company reviews accounts that are past due each month and takes allowances for expected losses or writes-off amounts expected to be uncollectable.

NOTE 6 - INVENTORY

Inventory stated at cost at September 30th, 2017 as following:

Finished Goods	$11,083
Work in Process	-
Raw Materials	-
TOTAL	**$11,083**

NOTE 7 – FIXED ASSETS

The Company did not own any fixed assets which met the threshold for capitalization at September 30th, 2017.

NOTE 8 – RELATED PARTY TRANSACTIONS

On September, 2017, the Company had no material amounts due to/from officers for expenditures for travel and lodging and loans.

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NOTE 9 – CONVERTIBLE NOTES PAYABLE

Legacy Financing

The Convertible Promissory notes below were entered into prior to the acquisition of Cathay along with certain other liabilities included in the accounts payable and accrued interest recorded on the balance sheet at September 30, 2017. All of these notes are past their maturity dates and management has taken into account known amounts due under the various default provisions through accrued interest or restated principal. The various interest rates applicable are shown in the table of Legacy Convertible Promissory Notes below.

JMJ Notes

On June 12, 2013 the Company entered into financing facility with JMJ Financial. Four convertible promissory notes issued by the Company under this facility have principal (as shown in the table of Legacy Convertible Promissory Notes below) and interest outstanding. Under the terms of the notes JMJ may convert the notes into common shares at the lesser of $0.138 or 60% of the lowest trade price in the 25 days prior to conversion. JMJ is limited to holding more than 4.99% of the outstanding shares of common stock.

Hanover Note

On February 6, 2014 the Company issued a convertible promissory note for $90,000 in principal to Hanover/Magna. Under the terms of the note as amended the holder (Hanover/Magna or its assignees) may convert the note into common shares at the 80% of the average of the lowest price during the 3 days prior to conversion.

LG Capital

On April 4, 2014 the Company issued a convertible promissory note for $40,000 in principal to LG Capital. On October 23, 2014 the Company issued a second convertible promissory note for $24,000 in principal to LG Capital. Under the terms of these notes the holder may convert the note into common shares at the 50% of the average of the lowest price during the 20 days prior to conversion.

Asher/KBM Worldwide, Inc.

On March 20, 2014, the Company borrowed $37,500 from KBM Worldwide pursuant to a Convertible Promissory Note (the “KBM-Note1”) with a face value of $37,500. The note is unsecured, accrues interest at 8% per annum (and default interest at 22% per annum) and matured on February 16, 2015. The note is convertible into common stock of the Company and the conversion price shall be equal to a 50% discount from the average of the three (3) lowest closing bid prices for the common stock during the thirty (30) trading days prior to a notice of conversion. The KBM-Note1 is currently in default.

On May 13, 2014, the Company borrowed $42,500 from KBM Worldwide pursuant to a Convertible Promissory Note (the "KBM-Note2") with a face value of $42,500. The note is unsecured, accrues interest at 8% per annum (and default interest at 22% per annum) and matured on December 31, 2015. The note is convertible into common stock of the Company and the conversion price shall be equal to a 50% discount from the average of the three (3) lowest closing bid prices for the common stock during the thirty (30) trading days prior to a notice of conversion. The KBM-Note2 is currently in default.

The KBM-Note1 and the KBM-Note2 (collectively, the "KBM Notes") were assigned pursuant to two (2) assignment agreements: one, an assignment agreement by and between the Company, KBM Worldwide, Inc., and J. P. Carey, Inc. dated May 8, 2017 which effectively assigned, sold and transferred fifty percent (50%) of the rights, title and interests in, to and under the KBM Notes to J.P. Carey, Inc. from the inception of the obligations; and the other, an assignment agreement by and between the Company, KBM Worldwide, Inc., and World Market Ventures, LLC dated May 8, 2017 which effectively assigned, sold and transferred fifty percent (50%) of the rights, title and interests in, to and under the KBM Notes to World Market Ventures, LLC from the inception of the obligations. On August 3, 2017, the Company issued four (4) amended and restated notes to reflect the transactions consummated by the assignment agreements (and include the default amounts) as follows:

1. Two convertible promissory notes of the Company in favor of J.P. Carey, Inc. and World Market Ventures, LLC each in the amount of $22,312.50 representing the 50% assignment each in the restated KBM-Note1;
2. Two convertible promissory notes of the Company in favor of J.P. Carey, Inc. and World Markets Ventures, LLC each in the amount of $31,875.00 representing the 50% assignment each of the restated KBM-Note2;
    a) The notes issued above include the same terms as the originally issued notes, respectively; with the exception that the conversion limitation of 4.99% of the total issued and outstanding common stock of the Company has been increased to 9.99% of the total issued and outstanding common stock of the Company.
3. Amendment and restated notes were issued to each of J. P. Carey, Inc.
    a) World Market Ventures, LLC

As of September 30, 2017 principal had been reduced as shown in the table below.

Machiavelli LTD LLC

On April 1, 2015, Machiavelli LTD LLC, purchased a note previously held by a related party and was issued an amended and restated note for the principal and interest accrued of $70,000 from April 3, 2014. The note is convertible into common stock of

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the Company at a conversion price of 35% of the average of the three lowest trading prices in the previous ten day period prior to conversion. As of September 30, 2017 the note's principal and interest accrued had been liquidated through conversions.

Beaufort Capital Partners, LLC

On December 17, 2015, the Company borrowed $20,000 from Beaufort Capital Partners under a Convertible Promissory Note with a face value of $25,000. The note is unsecured, bears late-fee interest at 12% per annum and matures on December 17, 2016. The note is convertible into common stock of the Company at a conversion price discount of 45% from the lowest intraday traded price for the common stock during the fifteen (15) trading days prior to a notice of conversion.

On January 11, 2015, the Company borrowed $7,500 from Beaufort Capital Partners under a Convertible Promissory Note with a face value of $10,000. The note is unsecured, bears late-fee interest at 12% per annum and matures on January 11, 2017. The note is convertible into common stock of the Company at a conversion price discount of 45% from the lowest intraday traded price for the common stock during the fifteen (15) trading days prior to a notice of conversion.

September 30, 2017 the Beaufort notes had been assigned and the principal and interest accrued had been liquidated through conversions.

Table of Legacy Convertible Promissory Notes

Original Note Terms	Maturity	Current Interest Rate	Principal and Default Penalties Outstanding April 2, 2015	Principal and Default Penalties Outstanding 30-Sep-17	Restructuring and Assignment Holder
Asher/KBM	12/31/14	22%	37,320	25,876	World Market Ventures, LLC and J.P. Carey, Inc.
Asher/KBM	2/16/15	22%	63,750	44,450	World Market Ventures, LLC and J.P. Carey, Inc.
Hanover	12/7/14	18%	90,000	90,000	Magna
LG	4/4/15	24%	40,000	37,930	N/A
LG	10/29/14	24%	24,000	24,000	N/A
JMJ	12/10/14	12%	21,469	*16,449	N/A

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JMJ	3/12/15	12%	25,013	*22,333	N/A
JMJ	6/24/15	12%	31,267	*27,917	N/A
JMJ	10/23/15	12%	31,267	*27,917	N/A
		Total	$360,015	$316,872	* Please refer to Subsequent Events footnote below.
GEXPLO 1	4/13/13	6%	70,000	0	Assigned
GEXPLO 2	1/31/14	N/A	140,142	122,817	Partial assignment and restatement of terms.
Former Director	2/15/15	8%	10,000	10,000	
Former Related Party	Subtotal		$220,142	$132,817	

New Financings:

Beaufort Capital Partners, LLC

On July 18, 2016, the Company borrowed $4,500 from Beaufort Capital Partners under a Convertible Promissory Note (the "BCP-Note2") with a face value of $6,000. The note is unsecured, bears late-fee interest at 12% per annum and matures on January 11, 2017. The note is convertible into common stock of the Company at a conversion price discount of 45% from the lowest intraday traded price for the common stock during the fifteen (15) trading days prior to a notice of conversion.

Machiavelli LTD LLC, Carpathia LLC and J.P. Carey

On May 8, 2015 the Company entered into an informal financing arrangement whereby at the sole discretion of Machiavelli LTD or Carpathia LLC or J.P. Carey the investors would fund the Company's operations and investments through purchase of convertible promissory notes having common terms for interest, default and conversion into the Company's common shares. The interest rates are 12% and upon occurrence of an event of default, the interest rate shall increase to 24%. The notes are convertible into shares of the Company's common stock at any time beginning on the date that is 180 days following the date of each note, at a price for each share of Common Stock equal to 60% of the lowest closing bid price for the 30 (thirty) trading days prior to the date of conversion.

Table of Machiavelli LTD, LLC, Carpathia, LLC and J.P. Carey Convertible Promissory Notes

Issue Date	Maturity Date	Amount
5/8/15	5/8/16	5,000
3/7/16	3/7/17	7,000
4/26/16	4/26/17	5,000
1/19/17	1/19/18	4,300
1/20/17	1/20/18	4,300
2/14/17	2/14/18	3,500
3/20/17	3/20/18	10,000
6/2/17	12/2/17	10,000
6/20/17	12/20/17	10,000
8/22/17	2/22/18	5,000
9/5/17	3/5/17	10,000
9/21/17	3/21/18	20,000
9/29/17	3/29/18	5,700
Outstanding	9/30/17	$99,800

NOTE 10 – DERIVATIVE LIABILITY

The Company has determined that all the Legacy Promissory Convertible Notes outlined in table with the exception of the former director ($10,000) and the unassigned balance ($90,000) of GEXPLO have variable price conversions features embedded resulting in financial derivative treatment. The balance of derivative liability associated with such notes as of the acquisition of Cathay has been adjusted to reflect conversions (reduced) and any known default penalties (increased). Additionally restatements due to assignments increased the derivate liability when those note term restatements resulted in the note conversion features to require financial derivative treatment. In addition, all deferred costs associated with the Legacy notes that would lower the note value presented in financial statements have been included in comprehensive income prior to April 10, 2015.

The “New Financings” have variable conversion features embedded resulting in financial derivative treatment. Management has estimated the adjustments to derivative liability as being equal to the principal value of the note. No debt discount has been recorded for these notes and all other know costs have been fully recognized in the financial statements.

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Management has measured the aforementioned departure from GAAP at the date of each conversion of principal (for both Legacy and New notes) into shares of common stock. To extent that a proportional adjustment to the derivative liability could not be justified based on the market value of the converted shares and the remaining note balances; no reduction in derivative liability was recognized.

It is management's opinion that the aforementioned departure for GAAP has not caused material misstatement of financial condition or results of operations. Management will continue to monitor the derivative liability against the variables that affect its value.

NOTE 11 – SHAREHOLDERS' EQUITY TRANSACTIONS

During the 9 months ended September 30th, 2017, the Company had the following equity transactions:

Conversions of Convertible Notes Payable from January 1 to September 30, 2017:

Machiavelli LTD, LLC and World Market Ventures, LLC converted principal and accrued interest due under the GEXPLO 1 restated and assigned promissory note for 1,113,201,980 common shares.

KBM converted principal due under the restated KBM 1 convertible promissory note for 118,000,000 common shares.

World Market Ventures, LLC converted principal due under the restated KBM 2 convertible promissory note for 118,000,000 common shares.

A former vendor converted all remaining principal and accrued interest due under a convertible promissory note for 187,500,000 common shares.

Preferred Stock
On February 15th, 2017, the board of directors of the Company determined that it was in the best interests of the Company to file a Certificate of Designation that authorized the issuance of up to 500,000,000 shares of a new series of preferred stock, under the following designation:

On September 30th, 2017 Preferred "A" Stock
Trading Symbol: N/A
Par or Stated Value: $0.001
Total Shares Authorized: 500,000,000
Total Shares Issued & Outstanding: 300,000 as of September 30th, 2017
Mr. Matthew Arnett 150,000,000
Mr. Franjosé Yglesias 150,000,000
Preferred "A" Stock has Voting Right Conversion Rate 1 X 1,000

Common Stock
On March 1, 2016, the board of directors of the Company determined that it was in the best interests of the Company to file a Certificate of Designation that authorized the issuance of up to 9,500,000,000 shares of a new series of preferred stock, under the following designation:

Authorized Shares Par Value $0.00001	9,500,000,000
Outstanding Shares	4,301,137,323
Restricted Shares Issued	25,000,000

NOTE 12 – ACCRUED COMPENSATION

On January 1, 2016, the Company entered into Employment Contracts with Franjosé Yglesias, President/CEO and Matthew Arnett, Vice President/Secretary. The contracts each have a term of 5 years with a base annual salary of $150,000.

On January 1, 2016, the Company amended the Employment Contracts with Franjosé Yglesias, President/CEO and Matthew Arnett, Vice President/Secretary. The contracts each have a term of 5 years with a base annual salary of $150,000.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

The Company does not own real or personal property. Office and warehouse facilities have been rented on a month-to-month basis during restructuring and business realignment phases. To the best of management's knowledge there are no known material contingencies for which disclosure is required as of September 30, 2017.

NOTE 13 – SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to December 11, 2017 the date these financial statements were issued, and has determined that it does not have any other material subsequent events to disclose in these financial statements other than the events discussed below.

Since the end of the third quarter ended September 30, 2017 1,664,637,000 common shares were converted against convertible notes payable substantially further reducing the Legacy financing outlined above.

On November 17, 2017, the Company received 12 high-end Cryptocurrency processing servers from Canoe Pool under the terms outlined in its MOU with Canoe Pool. These processing servers are preconfigured for Bit Coin mining and related processing. The Company is currently conducting Research and Development with these units while Canoe Pool is enhancing its software to enable transaction and encrypted storage functions for BitCash. BitCash is alternative to Bitcoin, which enjoys greater payouts to

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mining pools and does not share the same volatility of Bitcoin. Canoe Pool expects to begin BitCash mining on December 20, 2017.

The Company is conducting its Research and Development activities on the servers to among other purposes to optimize processing power while improving electric power consumption reduction of ambient sound. Each unit has potential to process up to 12 TeraHashes, preliminary results led to the Company ordering 75 additional units.

The company is analyzing the rental of colocation data space versus developing container pods to house units to mining crypto currencies. Availability of cost efficient electricity is a major factor in determining where the company will locate the mining systems.

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ISSUER CERTIFICATION

December 9, 2017

I, Franjosé Yglesias certify that:

1. I have reviewed the 3rd Quarter Ending September 30th, 2017 financial statements and accounting foot notes of Santo Mining Corp.

2. Based on my knowledge, this disclosure statement 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 disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Franjosé Yglesias
CEO
Santo Mining Corp

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