SANTO MINING CORP.

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

UN-AUDITED FINANCIAL STATEMENTS
2ND QUARTER PERIOD ENDING JUNE 30, 2017

802899203
(Commission File Number)

Index to Consolidated Financial Statements

SANTO MINING CORP.
Balance Sheet
As of June 30, 2017

	JUN-2017
ASSETS	
Current Assets	
Bank Accounts	
PODWERKS-ESCROW	4,290.95
REGIONSBANK1	-6,001.89
SUNTRUST	3,733.65
WeChat	0.00
Total Bank Accounts	**$2,022.71**
Accounts Receivable	
Accounts Receivable (A/R)	8,555.00
Total Accounts Receivable	**$8,555.00**
Other Current Assets	
Inventory	74,196.09
Total Other Current Assets	**$74,196.09**
Total Current Assets	**$84,773.80**
TOTAL ASSETS	**$84,773.80**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	49,600.00
Total Accounts Payable	**$49,600.00**
Other Current Liabilities	
Direct Third Party Loans	0.00
Loans from Officers	-7,068.99
Total Other Current Liabilities	**-$7,068.99**
Total Current Liabilities	**$42,531.01**
Long-Term Liabilities	
Parent Company Loans	74,100.00
Total Long-Term Liabilities	**$74,100.00**
Total Liabilities	**$116,631.01**
Equity	
Opening Balance Equity	0.00
Retained Earnings	93,014.36
Net Income	-124,871.57
Total Equity	**-$31,857.21**
TOTAL LIABILITIES AND EQUITY	**$84,773.80**

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SANTO MINING CORP.
Statement of Operations
April - June, 2017

	JUN-2017
Income	
Sales	39,266.66
Sales of Product Income	10,876.22
Total Income	**$50,142.88**
Cost of Goods Sold	
Commission and Other Cost of Sales	4,893.94
Cost of Goods Sold	27,190.55
Job Supplies	22,883.00
Total Cost of Goods Sold	**$54,967.49**
Gross Profit	**-$4,824.61**
Expenses	
Advertising & Marketing	11,559.20
Bank Charges & Fees	6.00
Meals & Entertainment	700.00
Sales Commission	0.00
Travel	5,285.21
Utilities	307.50
Total Expenses	**$17,857.91**
Net Operating Income	**-$22,682.52**
Net Income	**-$22,682.52**

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SANTO MINING CORP.
Statement of Cash Flows
April - June, 2017

	JUN-2017
OPERATING ACTIVITIES	
Net Income	-22,682.52
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Inventory	38,455.75
Loans from Officers	-11,482.28
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	**$26,973.47**
Net cash provided by operating activities	**$4,290.95**
Net cash increase for period	**$4,290.95**
Cash at beginning of period	-2,268.24
Cash at end of period	**$2,022.71**

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SANTO

BALANCE, JUNE 30, 2017	Shares A	Amount
ENDING BALANCE DEC. 31, 2016	**2,000,000**	**$2,000**
ENDING BALANCE MARCH 31, 2017	**300,000,000**	**$2,000**
Shares Issued to Director Salary Compensation	-	-
Notes Payable Apr. 20, 2017	-	-
Notes Payable May 3, 2017	-	-
Notes Payable May 24, 2017	-	-
Notes Payable June 1, 2017	-	-
Notes Payable June 12, 2017	-	-
Notes Payable June 24, 2017	-	-
TOTALS	**0**	**$0**
RUNING BALANCE JUNE 30, 2017	**300,000,000**	**$2,000**

BALANCE, JUNE 30, 2017	Common	Amount
ENDING BALANCE DEC. 31, 2016	**2,738,649,498**	**$27,386**
ENDING BALANCE MARCH 31, 2017	**3,091,649,498**	**$34,446**
Shares Issued to Director Salary Compensation	-	-
Notes Payable Apr. 20, 2017	210,000,000	$2,100
Notes Payable May 3, 2017	280,000,000	$2,800
Notes Payable May 24, 2017	207,142,857	
Notes Payable June 1, 2017	181,059,123	$1,811
Notes Payable June 12, 2017	129,310,345	$1,293
Notes Payable June 24, 2017	193,000,000	$1,930
TOTALS	**1,200,512,325**	**$9,934**
RUNING BALANCE JUNE 30, 2017	**4,292,161,823**	**$44,380**

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BALANCE, JUNE 30, 2017	Additional Paid in Capital	Total
ENDING BALANCE DEC. 31, 2016	**-$56,718**	**-$29,332**
ENDING BALANCE MARCH 31, 2017	**-$73,193**	**-$51,692**
Shares Issued to Director Salary Compensation	-	
Notes Payable Apr. 20, 2017	-$9,450	-$7,350
Notes Payable May 3, 2017	-$14,000	-$11,200
Notes Payable May 24, 2017		$0
Notes Payable June 1, 2017	-$8,148	-$6,337
Notes Payable June 12, 2017	-$6,466	-$5,172
Notes Payable June 24, 2017		$1,930
TOTALS	**-$38,063**	**-$28,129**
RUNING BALANCE JUNE 30, 2017	**-$111,256**	**-$79,821**

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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”).

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 a Florida corporation. Upon the acquisition Alain French resigned as CEO 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, preferred stock of the Company.

With the acquisition the Company changed its operations to a lifestyle brand marketing high value sales of 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 its Preferred Shares from 300,000 to 500,000,000

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.

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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.

NOTE 3 - GOING CONCERN

The Company's unaudited condensed 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.

<u>Fiscal Year End</u>
The Company has adopted a December 31 fiscal year end.

<u>Use of Estimates and Assumptions</u>
The preparation of unaudited condensed 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

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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.

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 June 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.

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.

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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 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 June 30th, 2017, the Company has $8,555 of accounts receivable of which $0 are aged over 90 days. 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 June 30th, 2017 as following:

Finished Goods	$	74,196
Work in Process		-
Raw Materials		-

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TOTAL	$ 74,196

NOTE 7 – FIXED ASSETS
The Company did not own any fixed assets at June 30th, 2017.

NOTE 8 – RELATED PARTY TRANSACTIONS
As of June 30, 2017, the Company had net advances of $7,069 to officers for expenditures for travel and lodging.

NOTE 9 – CONVERTIBLE NOTES PAYABLE
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 and the principal balance due including default (not including interest and default interest) is $44,625.00.

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 and the principal balance due including default (not including interest and default interest) is $63,750.00.

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 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.

On March 20, 2017 the Company issued a 12% Convertible Promissory Note (the "Machiavelli Note-1") to Machiavelli LTD, in the principal amount of $10,000, with a

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maturity date of March 31, 2018. The Note is convertible into shares of the Company's common stock at any time beginning on the date that is 180 days following the date of the Note and ending on the Maturity Date, at a price for each share of Common Stock equal to 60% of the lowest closing bid price for the 30 (thirty) prior trading days including the date of conversion. The Company recorded a debt discount for the beneficial conversion feature calculated in the amount of $10,000. Upon the occurrence of an event of default, the interest rate shall be increased to 24% per annum.

Beaufort Capital Partners, LLC:
On December 17, 2015, the Company borrowed $20,000 from Beaufort Capital Partners under a Convertible Promissory Note (the "BCP-Note1") 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 (the "BCP-Note1") 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.

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.

Subsequent Events:
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:

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1) A convertible promissory note of the Company in favor of J. P. CAREY, INC. in the amount of $22,312.50 representing the 50% assignment of KBM-Note1
2) A convertible promissory note of the Company in favor of J. P. CAREY, INC. in the amount of $31,875.00 representing the 50% assignment of KBM-Note2;
3) A convertible promissory note of the Company in favor of WORLD MARKET VENTURES, LLC in the amount of $22,312.50 representing the 50% assignment of KBM-Note1; and
4) A convertible promissory note of the Company in favor of WORLD MARKET VENTURES, LLC in the amount of $31,875.00 representing the 50% assignment of 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.
5) Amendment and restated notes were issued to each of J. P. CAREY, INC.
   a. Market Ventures, LLC

NOTE 10 – SHAREHOLDERS' EQUITY TRANSACTIONS

The Company

During the twelve 3 months ended June 30th, 2017, the Company had the following equity transactions:

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 June 30th, 2017Preferred "A" Stock
Trading Symbol: N/A
Exact Title and Class of Securities Outstanding: Common Stock CUSIP: N/A
Par or Stated Value: $0.001
Total Shares Authorized: 500,000,000
Total Shares Issued & Outstanding: 300,000 as of June 30th, 2017
Mr. Matthew Arnett 150,000,000
Mr. Franjosé Yglesias 150,000,000
Total in Treasury: 200,000,000 as of June 30th, 2017
Preferred "A" Stock has Voting Right Conversion Rate 1 X 1,000

Common Stock

On March 16, 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 9,000,000,000 shares of a new series of preferred stock, under the following designation:

Authorized Shares Par Value $0.00001	9,000,000,000
Outstanding Shares Par Value $0.00001	4,292,161,823
Restricted Par Value $0.00001	71,524,500

NOTE 11 – ACCRUED SALARY

The Company

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 salary of $150,000 per.

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 salary of $150,000 per.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

The Company

The Company does not own real or personal property.

NOTE 13 – SUBSEQUENT EVENTS

In accordance with ASC Topic 855-10, the Company has analyzed its operations subsequent to April 24, 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 above.

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ISSUER CERTIFICATION

November 5, 2017

I, Franjosé Yglesias certify that:

1. I have reviewed the 2nd Quarter Ending June 30th, 2017 financial statements and accounting foot notes of Santo Mining Corp dba PODWERKS.

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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