PODWORKS

Grow for Life

SANTO MINING CORP.
dba
PODWERKS

UNAUDITED FISCAL YEAR FINANCIALS
DECEMBER 31, 2016

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

INFORMATION AND DISCLOSURE STATEMENT
PURSUANT TO RULE 15c2-11(a)

UN-AUDITED FINANCIAL STATEMENTS
PERIOD YEAR-ENDED DECEMBER 31, 2016

333-169503
(Commission File Number)

SANTO MINING CORP.
Dba
PODWERKS
(Exact name of registrant as specified in its charter)

FLORIDA
(State or other jurisdiction of incorporation or organization)

27-0518586
(I.R.S. Employer Identification No.)

3105 NW 107th Ave. Suite 400
Doral, FL 33172
(Address of principal executive offices) (Zip Code)

1-844-420-4203
(Telephone)

CAUTIONARY NOTE REGARDING ON FORWARD LOOKING STATEMENTS

This Semi-Annual Report (this "Report") contains "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933, as amended (the "Securities Act"), and Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"). Forward-looking statements discuss matters that are not historical facts. Because they discuss future events or conditions, forward-looking statements may include words such as "anticipate," "believe," "estimate," "intend," "could," "should," "would," "may," "seek," "plan," "might," "will," "expect," "predict," "project," "forecast," "potential," "continue" negatives thereof or similar expressions. Forward-looking statements speak only as of the date they are made, are based on various underlying assumptions and current expectations about the future and are not guarantees. Such statements involve known and unknown risks, uncertainties and other factors that may cause our actual results, level of activity, performance or achievement to be materially different from the results of operations or plans expressed or implied by such forward-looking statements.

We cannot predict all of the risks and uncertainties. Accordingly, such information should not be regarded as representations that the results or conditions described in such statements or that our objectives and plans will be achieved and we do not assume any responsibility for the accuracy or completeness of any of these forward-looking statements. These forward-looking statements are found at various places throughout this Report and include information concerning possible or assumed future results of our operations, including statements about potential acquisition or merger targets; business strategies; future cash flows; financing plans; plans and objectives of management; any other statements regarding future acquisitions, future cash needs, future operations, business plans and future financial results, and any other statements that are not historical facts.

These forward-looking statements represent our intentions, plans, expectations, assumptions and beliefs about future events and are subject to risks, uncertainties and other factors. Many of those factors are outside of our control and could cause actual results to differ materially from the results expressed or implied by those forward-looking statements. In light of these risks, uncertainties and assumptions, the events described in the forward-looking statements might not occur or might occur to a different extent or at a different time than we have described. You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this Report. All subsequent written and oral forward-looking statements concerning other matters addressed in this Report and attributable to us or any person acting on our behalf are expressly qualified in their entirety by the cautionary statements contained or referred to in this Report.

Except to the extent required by law, we undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, a change in events, conditions, circumstances or assumptions underlying such statements, or otherwise.

CERTAIN TERMS USED IN THIS REPORT

When this Report uses the words "we," "us," "our," "PODWERKS", and the "Company," they refer to Santo Mining Corp. "SEC" refers to the Securities and Exchange Commission.

SANTO MINING CORP. (dba PODWERKS)

Index to Consolidated Financial Statements

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

SANTO MINING CORP.
(dba PODWERKS)
UNAUDITED FISICAL YEAR-END
BALANCE SHEETS
AS OF DECEMBER 31, 2016

Period Ending	31-Dec-16	31-JUN-15
ASSETS		
Current Assets		
Cash and Cash Equivalents	-4,952	-
Accounts Receivable	139,630	-
Short Term Investments	-	-
Net Receivables	-	-
Inventory	112,651	-
Other Current Assets	-	-
Total Current Assets	247,329	0
TOTAL ASSETS	**247,329**	**0**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities	-	-
Short Term and Current Long Term Debt	55,406	-
Inherited Short Term and Current Long Term Debt	375,000	406,000
Total Short & Long Term Debt	430,406	406,000
Accounts Payable	47,000	185,000
Total Current Liabilities	477,406	591,000
TOTAL LIABILITIES	**477,406**	**591,000**
Equity		
Opening Balance Equity	-100	-
Retained Earnings	49,388	-4,245
Net Income	159,454	-
Total Equity	208,742	-4,245
TOTAL EQUITY	**208,742**	**586,755**
STOCKHOLDERS' EQUITY		
Misc. Stock Options Warrants	-	-
Redeemable Preferred Stock	-	-
Preferred stock, $0.001 par value		
Authorized 500,000,000 shares		
Issued and outstanding, 5,000,000 issued	5,000	-

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Common stock, $0.00001 par value Authorized 9,000,000,000 shares Issued and outstanding 2,738,649,498	27,387	6,000
Retained Earnings	-	-4,245
Additional Paid-in-Capital	-136,932	-
Capital Surplus	-	3,678
Deficit Acuumulated	-334,274	-
TOTAL STOCKHOLDERS' EQUITY	**-438,819**	**-560,000**
TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	**247,329**	**-560,000**

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PODWORKS Grow for Life

SANTO MINING CORP.
(dba PODWERKS)

UNAUDITED FISICAL YEAR-END
INCOME STATEMENT
AS OF DECEMBER 31, 2016

Period Ending	31-Dec-16	31-Jul-15
TOTAL REVENUE	322,503	-
Cost of Revenue	68,544	-
GROSS PROFIT	**391,047**	**-**
OPERATING EXPENSES		
Research and Development	-	-
Sales, General and Admin.	94,506	166,000
Non-Recurring Items	-	-
Other	-	-
OPERATING INCOME	**296,541**	**-166,000**
INCOME FROM CONTINUING OPERATIONS		
Add'l Income/Expense Items	-	-
Earnings Before Interest and Tax	296,541	-166,000
Interest Expense	-	-
Earnings Before Tax	296,541	-166,000
Income Tax	-	-
Minority Interest	-	-
Equity Earnings Unconsolidated Subsidiary	-	-
Net Income Cont. Operations	296,541	-166,000
Non Recurring Events	-	-
Discontinued Operations	-	-
Extraordinary Items	-	-
Effect of Accounting Changes	-	-
Other Items	-	-
NET INCOME	**296,541**	**-166,000**
Preferred Stock and Other Adjustments	-	-
NET INCOME APPLICABLE TO COMMON SHAREHOLDERS	**296,541**	**-166,000**

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PODWORKS Grow for Life

SANTO MINING CORP.
(dba PODWERKS)

UNAUDITED FISICAL YEAR-END
CASH FLOW
AS OF DECEMBER 31, 2016

Period Ending	31-Dec-16	31-Jul-15
NET INCOME	**159,453**	**-**
OPERATING ACTIVITIES		
Depreciation	-	-
Adjustments to Net Income	**-**	**75,000**
Changes in Liabilities	-	-371,000
Changes in Accounts Receivables	-139,630	-
Changes in Inventories	-40,982	-
Changes Payable	30,200	
Cash at beginning of period	-5,582	
Changes in Other Operating Activities	-	-30,000
TOTAL CASH FLOW FROM OPERATING ACTIVITIES	**3,459**	**-326,000**
INVESTING ACTIVITIES		
Capital Expenditures	-	-
Investments	-	-
Other Cash Flows From Investing Activities	-	-
TOTAL CASH FLOW FROM INVESTING ACTIVITIES	-	**-**
FINANCING ACTIVITIES	-	-
Dividends Paid	-	-
Sale/Purchase of Stock	-	-
Net Borrowings	-	-
Other Cash Flows From Financing Activities	-	-
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	-	**-**
Effect of Exchange Rate Changes	-	-
CHANGE IN CASH AND CASH EQUIVALENTS	**3,459**	**-313,000**

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Balance, December 31, 2016	Shares A	Amount	Common	Amount	Additional Paid in Capital
Shares Issued to Director Salary Compensation	2,000,000	$2,000	-	-	-
Notes Payable	-	-	144,375,000	$8,662	-$14,437
Shares Issued Consulting Compensations	-	-	50,000,000	$5,000	-$5,000
Notes Payable	-	-	180,000,000	$10,800	-$18,000
Notes Payable	-	-	180,000,000	$10,800	-$18,000
Notes Payable	-	-	180,000,000	$10,800	-$10,800
Notes Payable	-	-	180,000,000	$10,800	-$18,000
Notes Payable	-	-	180,000,000	$10,800	-$18,000
TOTALS	**2,000,000**	**-**	**1,094,375,000**	**$67,662**	**-$102,237**

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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

We were incorporated in the State of Nevada on July 8, 2009 under the name Santa Pita Corp with the intent of operating a dental portal where both dentists and patients could access dental information, as well as operating a teeth-whitening business.

On July 30, 2012, (the "Acquisition Closing Date"), we entered into a mineral property acquisition agreement (the "Acquisition Agreement"), with Gexplo, SRL (the "Vendor") and Rosa Habeila Feliz Ruiz, an officer and director of the Company, whereby the Company agreed to acquire from the Vendor an undivided one hundred percent (100%) interest in and to a Claim known as Alexia (the "Alexia Claim"), which is located in the province of Dajabon, in the municipalities of Dajabon and Partido, specifically in the sections Chaucey, La Gorra and Partido Arriba, covering Los Indios, Pueblo Nuevo, Hatico Viejo, El Junco, La Gallina, Tahuique and Charo located in the Dajabon 5874-I (11) and Loma de Cabrera 5874-II (19) topographical sheets, complying with the terms of mining law No. 146 and its regulations, as described in the Acquisition Agreement, or the Acquisition. The Vendor is owned by Alain French, our President, Chief Executive Officer, Secretary, Treasurer and Director.

Pursuant to the terms of the Acquisition Agreement, in consideration of an undivided 100% interest in and to the Alexia Claim, the Vendor received 6,456,600 shares of the Company's common stock transferred from Ms. Ruiz and the cancellation of the promissory note for $59,770 from the Company to the Vendor dated May 31, 2012. The loan was cancelled by the Company as consideration in the Acquisition Agreement, on July 30, 2012.

On September 17, 2012, the Company exercised its right of first refusal to purchase two additional metallic exploration concession applications, Walter (the "Walter Claim"), and Maria (the "Maria Claim"), from the Vendor pursuant to the "Acquisition Agreement". In exchange for the Walter Claim and the Maria Claim, Rosa Habeila Feliz Ruiz, the Secretary of the Company, transferred 13,181,460 of her shares of the Company's common stock to the Vendor.

On October 12, 2012, the Company amended the Acquisition Agreement (the "Acquisition Amendment"), with the Vendor and Rosa Habeila Feliz Ruiz, an officer and director of the Company. Pursuant to the Acquisition Amendment, the Company would no longer have right of first refusal to purchase the Shalee and Daniel Claims and instead would have right of first refusal to purchase the Henry, Francesca, Eliza, and Nathaniel Claims.

On October 12, 2012, the Company exercised its right of first refusal to purchase four additional mineral properties, Henry
(the "Henry Claim"), Francesca (the "Francesca Claim"), Kato (f/k/a Eliza) (the "Kato Claim"), and Nathaniel (the "Nathaniel Claim"), from the Vendor pursuant to the Acquisition Agreement. In exchange for the Claims, Rosa Habeila Feliz Ruiz transferred 12,644,943 of her shares of the Company's common stock to the Vendor.

On March 13, 2013, the Company entered into a definitive long-term license agreement (the "License Agreement") with Campania Minera Los Angeles Del Desierto CA De CV, a Mexican company (the "Concessionaire"), to develop and mine three metallic concessions (the "Concessions") located in Ocampo, Coahuila in Mexico owned by the Concessionaire. Pursuant to the License Agreement, the Concessionaire will receive 40% of any royalty from the Concessions, and the remaining 60% will be retained by the Company. The Company is also required to make payments totaling $210,000 (the "Initial Payment") within a year of signing the License Agreement as well as issue 1,000,000 shares of the Company's common stock to the Concessionaire by June 14, 2013. $100,000 of the Initial Payment will be advanced towards the royalty fee.

In February 2014, the Dominican Mining Office ("DGM") notified several exploration and mining companies, including Santo Mining and Gexplo, SRL that it was cancelling all but two of the claims. The Company, together with several of the other claim owners that have received similar cancellation letters is reviewing our options including possibly contesting the legality of the cancellation by the DGM. At such time, Santo Mining and Gexplo SRL have notified the DGM that it has selected the two most prospective claims being "RICHARD" which rights were owned by Santo Mining and "DAVID" belonging to Gexplo, SRL.

On March 10, 2014, the Company agreed to purchase "DAVID" from Gexplo SRL 100% of the rights, title and interest in the "DAVID" Mineral Exploration Concession Application in the Dominican Republic consisting of 1,400 Hectares located in Dominican Republic, and any deposits of minerals on "DAVID" for 100,000,000 shares of the Company's common stock, par value $0.00001 and $100,000 payable and transferrable to Alain French 15 days following the granting of an Exploration Concession to Santo Mining. In addition 5% net smelter royalty will be paid to Alain French. In addition Gexplo, SRL has agreed that all accrued payments and shares transferrable for the prior acquisition of the "CHARLES" claim were to be cancelled.

On March 13, 2013, the Company entered into a definitive long-term license agreement (the "License Agreement") with Campania Minera Los Angeles Del Desierto CA De CV, a Mexican company (the "Concessionaire"), to develop and mine three metallic concessions (the

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"Concessions") located in Ocampo, Coahuila in Mexico owned by the Concessionaire. Pursuant to the License Agreement, the Concessionaire will receive 40% of any royalty from the Concessions, and the remaining 60% will be retained by the Company. The Company is also required to make payments totaling $210,000 (the "Initial Payment") within a year of signing the License Agreement as well as issue 1,000,000 shares of the Company's common stock to the Concessionaire by June 14, 2013.

On February 20, 2014, The Director of Mines summoned us to his office and informed us he was cancelling all Santo Mining exploration concession applications except we could select two. Under protest we selected Richard and David due to a combination of their good prospectively and accessibility. We soon determined we were not singled out in this abrupt policy of mass cancellations as other established concessionaires also reported the loss of percentage of their portfolio. We are investigating the possibility that these mass cancellations may be in violation of local law and the protective investor provisions of the DR-CAFTA free trade agreement between member states and will explore our possible recourse. (Bella check if there is any problem making this statement)

On March 25, 2013, the Company entered into a Mining Property Acquisition Agreement (the "Richard Acquisition Agreement") with the Vendor pursuant to which the Company acquired an undivided one hundred percent (100%) interest in and to a mineral exploration concession application consisting of 220 hectares. in the Dominican Republic known as Richard (the "Richard Claim") (the "Richard Acquisition"). In consideration for the Richard Acquisition, the Vendor will receive a payment of $10,000 and 1,000,000 shares of the Company's common stock.

On April 3, 2013, the Company entered into a Mineral Property Acquisition Agreement (the "Charles Acquisition Agreement") with the Vendor, pursuant to which the Company acquired from the Vendor an undivided one hundred percent (100%) interest in and to a mineral exploration concession application consisting of 278 hectares located in the Dominican Republic known as Charles (the "Charles Claim") (the "Charles Acquisition"). In consideration for the Charles Acquisition, the Vendor will receive a $10,000 upon closing, a second payment of $50,000 within 90 days, and 1,500,000 shares of the Company's common stock.

On July 16, 2014, the Company closed on an agreement (the "Purchase and Sale Agreement") with Precipitate Gold Corp. ("Precipitate") and Gexplo SRL (together with the Company, the "Vendor"), dated June 30, 2014, whereby Precipitate acquired a 100% interest in two concession applications in the Dominican Republic known as "Richard" and "David," which cover an area of 220 and 1,400 hectares respectively. The David concession is located on the north central border of Precipitate's Juan de Herrera concession within the Tireo Gold Camp and greatly increases Precipitate's prospective Tireo landholdings. In exchange, Precipitate granted the Vendor (1) a 2% net smelter royalty ("NSR") on each of the concessions. The NSR can be purchased by Precipitate for the price of US$500,000 per 0.5% for a total purchase price of US$2,000,000; and (2) 100,000 share purchase warrants ("Warrants") allowing the Vendor to purchase up to 100,000 shares of Precipitate's common stock at an exercise price of $0.30 per share for up to 3 months from the date of grant. Should the Vendor exercise any of the Warrants and thereafter seek to sell some or all of the shares, it must notify Precipitate and allow Precipitate at least 10 calendar days to arrange buyers of the shares. Any warrant shares purchased by the Vendor will be subject to a four month hold period.

On September 15, 2014, the Company signed a new mining contract (the "Mexico Agreement") in Mexico with Compania Minera Angeles Del Desierto SA de CV. The contract provides the Company with exclusive rights to extract, process, ship and refine an unlimited amount of mineral ore from three concessions totaling 7.468 square Kilometers. Term is 15 years with provision for a 10 year extension. (Bella This contract is in default for non-payment)

On April 10, 2015 the Company entered into a plan of exchange agreement, where it purchased Cathay Cigars of Asia. In the outline of this plan of agreement Alain French resigned as CEO and issued back into treasury all preferred shares and common shares of the Company, as part of the exchange agreement Franjosé Yglesias became the current CEO and Matthew Arnett the current CMO, each receiving controlling interest in the Company.

The Company changes its operations to a lifestyle brand integration, marketing, design, development, education and consultant for high value sales channel of luxury lifestyle products in the leisure and entertainment sector. We have a diverse portfolio of licensed brands as well as a wide range of product categories. Our partners include, membership clubs, golf clubs, financial services groups, nightclubs, restaurants, lounges, sports bars, KTV's, Duty Free Stores, e-commerce channels and direct to consumers B2C across Asia. Our services embody the interests, attitudes, and opinions of an elite group of consumers that embrace a particular culture. Our Lifestyle brands seek to inspire, guide, and motivate people, with the goal of our products contributing to the definition of the consumer's way of life. We operate off the ideology that we must attract and connect people and brands to ultimately spur, set and create new social phenomenon's.

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 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 in favor of change the business stratagem from lifestyle brand to a co-working space development company for the Cannabis Industry called PODWERKS

On April 19, 2017 the company registered with the State of Florida a dba called PODWERKS

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. Our aim is to create a sustainable and community driven workspace by providing an affordable, scalable and a safe business environment for our tenants.

All Podwerks spaces will feature three types of pods:

- Growing pods
  - Nursery, Production and Drying
- Office Space pods
  - Desk space, Wi-Fi, printers, copy machines, meeting rooms, free snacks
- Retail Space pods
  - Coffee Shop, Hardware Supply Shop, Co-op Shop

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.

Community is an essential part to Podwerks mission of Grow for Life. Podwerks' tenants can benefit from a series of social and professional events designed to foster collaboration and create a strong and expansive community. Some of these events will include speaker series, investor panels and local governments outreach, among others.

Ownership

Podwerks will be entering into partnership agreements with property owners located in approved zones for cannabis businesses.

Competitive Advantages

While we understand that co-working spaces exist throughout the U.S., no other space provides a mixed-use concept like Podwerks. Growers for the first time can use a co-working space for all their cultivating needs, providing a complete turnkey solution from seed to sale.

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Another competitive edge is our proprietary hardware support pods. These onsite pods carry all necessary replacement equipment and tools needed for cannabis cultivation.

NOTE 3 - GOING CONCERN

The Company

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 Company

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 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 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

For purposes of the statement of cash flows, the Company considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Use of Estimates

The Company prepares its financial statements in conformity with GAAP, which 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 reporting period. Actual results could differ from those estimates.

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 follows paragraph 605-10-S99 of the FASB Accounting Standards Codification for revenue recognition. The Company will recognize 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 December 31, 2016, the Company's inventory consists of finished products, raw materials and finished materials valued under the FIFO method, stated at the lower of cost or market value. When raw materials are moved to the production floor, the Company will reclassify the costs to work-in-process. When the manufacturing process is complete, the Company will reclassify these costs to finished goods inventory. At this time, all accumulated costs of raw materials, direct labor used in production, and manufacturing overhead are accounted for in the cost basis of finished goods.

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 is not aware of any items or events that would cause it to adjust the recorded value of its long-lived assets for impairment.

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.

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Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during any of the periods shown.

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 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

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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

The Company

As of December 31, 2016, the Company has $139,630 of accounts receivable of which $139,630 are over 90 days old. Because of this the Company has chosen to establish a reserve for bad debts of $139,630, and record a corresponding entry of $139,630 for bad debt expense.

NOTE 6 - INVENTORY

The Company

Inventory stated at cost at December 31, 2016 as following:

	December 31, 2016 (Unaudited)	
Finished Goods	$	112,651
Work in Process	$	0
Raw Materials	$	0
TOTAL	$	112,651

The Company values its inventory using the FIFO method.

NOTE 7 – FIXED ASSETS

The Company

Property, plant and equipment consist of the following at December 31, 2016:

	December 31, 2016 (Unaudited)	
Property, plant & equipment	$	0
Less: Accumulated depreciation	$	0
Property & equipment	$	0
TOTAL	$	0

NOTE 8 – RELATED PARTY TRANSACTIONS

The Company

As of April 30, 2014 and July 31, 2013, the Company had a payable of $79,696 to Ms. Ruiz, a former officer and director of the Company, for the advances she made to the Company to cover incorporation costs of the Company and ongoing legal and accounting fees related to the

Company's SEC reporting obligations. These advances bear no interest, are unsecured and are due on demand.

On May 31, 2012, the Company entered into a promissory note with GEXPLO, SRL, a company owned by the Company's then corporate secretary (and current President, Secretary, Treasurer and Director), Mr. Alain French. The total amount loaned was $59,770 as of May 31, 2012 for exploration expenses that the Company paid on GEXPLO's behalf for Alexia Claim which was acquired by the Company in July 2012. The loan is non-interest bearing and matured on December 31, 2012. The loan was cancelled by the Company as consideration in the Acquisition Agreement, on July 30, 2012. See Note 4 for the shares transferred between Ms. Ruiz and GEXPLO.

Through April 30, 2014, the Company had made advances to GEXPLO, a company owned by the Company's President, Secretary, Treasurer and Director, for a total of $140,142 for exploration expenses he was going to pay on the Company's behalf. These advances were originally recorded as deposit. During the nine months ended April 30, 2014, GEXPLO paid the Company's exploration expense and the entire deposit amount was expensed by the Company.

As described in Note 4, as of April 30, 2014, the Company accrued related party payable of $70,000 for mineral claims, the Richard Claim and the Charles Claim, the Company acquired from Alain French during the third quarter of 2013.

On October 31, 2014, the Company entered into a promissory note of $10,000 with Mr. Raul Vasquez. These advances bear 12% interest, are unsecured and are due on demand.

On April 30, 2015, the Company entered into a promissory note of $54,000 with Mr. Alain French, a formal officer and director of the Company, for back salaries owed. These advances bear no interest, are unsecured and are due on demand.

NOTE 9 – CONVERTIBLE NOTES PAYABLE

The Company

Asher Notes:

On April 16, 2013, the Company borrowed $53,000 from Asher Enterprises, Inc. ("Asher") under a Convertible Promissory Note. The note is unsecured, bears interest at 8% per annum and matures on January 22, 2014. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 47% multiplied by the average of the lowest three (3) trading prices for the common stock during the thirty (30) trading day period ending on the latest complete trading day prior to the conversion date.

On July 1, 2013, the Company borrowed $32,500 from Asher under a Convertible Promissory Note. The note is unsecured, bears interest at 8% per annum and matures on April 3, 2014. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 50% multiplied by the average of the lowest three (3) trading prices for the common stock during the thirty (30) trading day period ending on the latest complete trading day prior to the conversion date.

On October 23, 2013, the Company borrowed $32,500 from Asher under a Convertible Promissory Note. The note is unsecured, bears interest at 8% per annum and matures on July 25, 2014. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 50% multiplied by the average of the lowest three (3) trading prices for the common stock during the thirty (30) trading day period ending on the latest complete trading day prior to the conversion date.

On January 8, 2014, the Company borrowed $32,500 from Asher under a Convertible Promissory Note. The note is unsecured, bears interest at 8% per annum and matures on October 10, 2014. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 50% multiplied by the average of the lowest three (3) trading prices for the common stock during the thirty (30) trading day period ending on the latest complete trading day prior to the conversion date.

On March 20, 2014, the Company borrowed $32,500 from Asher under a Convertible Promissory Note. The note is unsecured, bears interest at 8% per annum and matures on December 20, 2014. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 50% multiplied by the average of the lowest three (3) trading prices for the common stock during the thirty (30) trading day period ending on the latest complete trading day prior to the conversion date.

The Company analyzed the Asher Notes for derivative accounting consideration under FASB ASC 470 and determined that the embedded conversion feature qualified for accounting treatment as a financial derivative (See Note 7).

For the nine months ended April 30, 2014, the Company recorded a debt discount of $96,705, as result of the embedded conversion feature being a financial derivative, for proceeds received.

The discounts on these convertible notes are amortized by the Company through interest expense over the life of the notes. During the nine months ended April 30, 2014, the Company recorded $144,232 amortization of the debt discount on the Asher Notes.

JMJ Notes:

On June 12, 2013, the Company issued to JMJ Financial ("JMJ") convertible promissory note in the principal amount of $335,000 (the "Note") with a maturity date of one year from the effective date of each payment for total consideration of $300,000 (the "Consideration") (there was an original issue discount (the "OID") of $35,000). As of July 31, 2013, the Company received $60,000 cash from JMJ and recorded $7,000 OID. The interest rate of the Note is 0% if repaid within the first 90 days, and shall increase to 12% after 90 days.

On September 25, 2013 and December 10, 2013, JMJ advanced the Company additional $25,000 and $30,000, respectively. The Company recorded $2,917 original issuance discount on the September 25 advances.

On March 31, 2014, JMJ advanced the Company an additional $20,000. The Company recorded a $20,000 discount on the advance.

Pursuant to the terms of the Note, JMJ may elect to convert all or part of the outstanding unpaid principal and accrued interest into shares of the Company's common stock (up to an amount that would result in JMJ Financial holding no more than 4.99% of the outstanding shares of common stock of the Company) at a conversion price of the lesser of: (i) $0.138, or (ii) 60% of the lowest trade price in the 25 trading days preceding the conversion.

The Company analyzed the Convertible Promissory Notes for derivative accounting consideration under FASB ASC 470 and determined that the embedded conversion feature qualified for accounting treatment as a financial derivative (See Note 7).

For the six months ended April 30, 2014, the Company recorded a debt discount of $65,384, as result of the embedded conversion feature being a financial derivative, for proceeds received.

The discounts on these convertible notes are amortized by the Company through interest expense over the life of the notes. During the nine months ended April 30, 2014, the Company recorded $75,797 amortization of the debt discount on the JMJ Notes.

LG Capital Notes:

On April 4, 2014, the Company issued a 10% Convertible Promissory Note (the "LG Capital Note") to LG Capital, in the principal amount of $40,000, with a maturity date of April 4, 2015. 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 50% of the lowest closing bid price for the twenty prior trading days including the date of conversion. The Company recorded a debt discount for the beneficial conversion feature calculated in the amount of $40,000. During the nine months ended April 30, 2014, the Company recorded $2,849 amortization of the debt discount on the LG Capital Notes. Upon the occurrence of an event of default, the interest rate shall be increased to 24% per annum.

Machiavelli LTD:
On July 30, 2014, the Company issued a Convertible Promissory Note to GEXPLO in consideration for the payable due as described in Note 4, as of April 3, 2014, the Company accrued related party payable of $70,000 for mineral claims, the Richard Claim and the Charles Claim, the Company acquired from Alain French during the third quarter of 2013. The note is unsecured, bears interest at 9% per annum and matures on April 3, 2015. The note is convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 75% multiplied by the average of the three lowest trading prices in the previous ten-day period. On April 1, 2015, this note was sold and assigned to a third party.
On April 1, 2015, Machiavelli LTD LLC, purchased the GEXPLO note described above and was issued an amended and restated note for the principal and interest accrued of $70,000 as of April 3, 2014. The note was amended and is now convertible into common stock of the Company and the conversion price shall equal the variable conversion price of 35% multiplied by the average of the three lowest trading prices in the previous ten-day period.

On December 31, 2015 the Company issued a 12% Convertible Promissory Note (the "Machiavelli Note-1") to Machiavelli LTD, in the principal amount of $25,000, with a maturity date of December 31, 2016. 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 $25,000. Upon the occurrence of an event of default, the interest rate shall be increased to 24% per annum.

On September 15, 2015 the Company issued a 12% Convertible Promissory Note (the "Machiavelli Note-1") to Machiavelli LTD, in the principal amount of $15,000, with a maturity date of December 31, 2016. 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 $15,000. 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 and the conversion price shall be equal to a 45% discount from the lowest intraday traded price for the common stock during the fifteen (15) trading days prior to a notice of conversion.

Beaufort Capital Partners, LLC:
On January 11, 2016, 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 and the conversion price shall be equal to a 45% discount from the lowest intraday traded price for the common stock during the fifteen (15) trading days prior to a notice of conversion.

NOTE 10 – SHAREHOLDERS' EQUITY TRANSACTIONS

The Company

During the twelve 12 months ended December 31, 2016, the Company had the following equity transactions:

Preferred 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 500,000,000 shares of a new series of preferred stock, under the following designation:

On December 31, 2016
Preferred "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: 5,000,000
Total Shares Issued & Outstanding: 0 as of December 31, 2016
Mr. Matthew Arnett 2,500,000
Mr. Franjosé Yglesias 2,500,000
Total Shares Reservation: 0 as of December 31, 2016
Total in Treasury: 0 as of December 31, 2016
Preferred "A" Stock has Voting Right Conversion Rate 1 X 1,000

Preferred "B" 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: 50,000,000
Total Shares Issued & Outstanding: 0 as of December 31, 2016
Total Shares Reservation: 0 as of December 31, 2016
Total in Treasury: 50,000,000 as of December 31, 2016
Preferred "B" Stock has Voting Right Conversion Rate 1 X 100

Preferred "C" 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: 445,000,000
Total Shares Issued & Outstanding: 0 as of December 31, 2016
Total Shares Reservation: 0 as of December 31, 2016
Total in Treasury: 445,000,000 as of December 31, 2016
Preferred "C" Stock has Voting Right Conversion Rate 1 X 10

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	2,667,124,998
Restricted Par Value $0.00001	71,524,500
On January 7, 2016	
Beaufort Capital Partners, LLC	144,375,000
On May 31, 2016	
Eric Kibanoff Viray	50,000,000
On July 1, 2016	
Machiavelli LTD	180,000,000
World Market Venture LLC	180,000,000
Enterprise Solutions LLC	180,000,000
On December 6, 2016	
Machiavelli LTD	180,000,000
World Market Venture LLC	180,000,000

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NOTE 11 – ACCRUED SALARY

The Company

On January 1, 2015, 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 $1 per year plus 15% commission of sales annually.

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. The board of Directory compensated both Employment Contracts by issues and additional 1,000,000 of Preferred A Class Shares to each Employee.

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

April 24, 2016

I, Franjosé Yglesias certify that:

1. I have reviewed the Fiscal Year-End December 31, 2016 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
dba PODWERKS

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