

A waterproof and breathable sole for shoes, having a structure that comprises a supporting layer (10, 110) which, at least in a preset macroportion (11, 111), is made of net, felt or other diffusely perforated material; a membrane (13, 113) made of a material that is impermeable to water and permeable to water vapor is associated above the supporting layer (10, 110) at least in the at least one preset macroportion (11, 111) made of net, felt or other diffusely perforated material, which it covers; a tread (15, 115) made of plastic material, with at least one through macroperforation (16, 116) at the at least one preset macroportion (11, 111) made of net, felt is or other diffusely perforated material, is joined hermetically to the membrane (13, 113 ) and to the supporting layer (10, 110) at least at the perimeter of the at least one macroportion (11, 111) made of net, felt or other diffusely perforated material.