

Item 1 Name of the issuer and its predecessor (if any)

The exact name of the issuer is Grand Perfecta, Inc. (herein sometimes called the "Company"). Grand Perfecta, Inc., a Nevada corporation, was incorporated on March 25, 2002, as STI Holdings, Inc. It changed its name to Grand Perfecta, Inc. on April 1, 2013.

Item 2 Address of the issuer's principal executive offices

The Issuer maintains offices at 245 North Vine Street, Salt Lake City, Utah 84103 as well as an executive office at 21st Floor, South Tower, New Pier Takeshiba, 1-16 -1, Kaigen, Minato-ku, Tokyo, and Prosperous Commercial Building, Unit 8, 19th Floor, 54 Jardine, S. Bazaar Causeway, Hong Kong. Telephone numbers 801-363-4328 or 81-3-6403-8600; 81-90-8476-7578, Fax # 852-2653-1655 email contact m.tsuda@world.ocn.ne.jp The corporate website is <http://linkbit.co.jp>.

Item 3 Security Information

The Company has 500,000,000 common shares authorized, par value \$.001. As of July 31, 2013, the Company had 27,500,000 shares outstanding. The trading symbol is "GPIW" and the CUSIP number is 38611X 108. The shares have neither preemptive rights nor the right to cumulative voting.

The Company also has 100,000,000 shares of preferred stock authorized, par value \$.001. Only one class of preferred stock is designated as Series A Convertible Preferred Stock. As of April 30, 2013, the Company had 100,000 shares outstanding of Series A Convertible Preferred Stock. The Series A stock does not have a CUSIP and is not publicly traded. Under the rights preferences and privilege of the Series A Convertible Preferred Stock, the holders of the preferred stock receive a 10 to 1 voting preference over common stock. Accordingly, for every share of Series A Convertible Preferred Stock held, the holder receives the voting rights equal to 10 shares of common stock. As such, the holders of the Series A Convertible Preferred Stock have the equivalent of voting capability of 1,000,000 shares of common stock. The Series A Convertible Preferred Stock has a \$0.05 per share liquidation preference over common stock and can be redeemed by the Company at any time, upon thirty days notice, for \$0.05 per share. Additionally, each share of preferred stock is convertible into one share of common stock.

The Transfer Agent for the shares of common stock of the Company is Action Stock Transfer Corporation, 2469 East Fort Union Boulevard, Suite 214, Salt Lake City, Utah 84121. The phone number is (801) 274-1088. Action Stock Transfer is registered under the Exchange Act and is regulated pursuant to the Securities and Exchange Commission ("SEC").

There are no trading suspension orders issued by the SEC in the past 12 months for the Company.

Item 4 Issuance History

On May 12, 2012, the Company completed an Agreement and Plan of Reorganization whereby it acquired 100% of the issued and outstanding shares of Link Bit, for 25,000,000 common shares in a transaction accounted for as a recapitalization of Link Bit, in a manner similar to a reverse purchase. May 17, 2013 Grand Perfecta acquired 100% of issued and outstanding shares of Umajin Hong Kong Limited in exchange for 272,668 common restricted shares of Grand Perfecta, Inc. Umajin Hong Kong, Ltd. was 100% owned by Mr. Hideaki Takahashi who is a Director of Grand Perfecta, Inc. The 25,000,000 shares were issued to shareholders of Link Bit and were issued without registration under the Securities Act by reason of the exemption from registration afforded by the provisions of Section 4(6) and/or Section 4(2) thereof, and Rule 506 promulgated thereunder, as a transaction by an issuer not involving any public offering. Each investor was an accredited investor at the time of the agreement and consented to the imposition of restrictive legends upon the certificates representing the common shares. The investors did not enter into the transaction with the Company as a result of or subsequent to any advertisement, article, notice, or other communication published in any newspaper, magazine, or similar media or broadcast on television or radio, or presented at any seminar or meeting. Each investor was afforded the opportunity to ask questions of our management and to receive answers concerning the terms and conditions of the transaction.

Item 5 Financial Statements

The unaudited Consolidated Financial Statements for the three months October 31, 2013 and year end July 31, 2013 were filed on the public website otcmarkets.com and are incorporated by reference with this report and includes: Consolidated Balance Sheet dated October 31, 2013 and year end July 31, 2013, Consolidated Statement of Income dated October 31, 2013 and for the year end July 31, 2013, Consolidated Statement of Stockholders' Equity dated October 31, 2013 and for the year ended July 31, 2013, and the Consolidated Statement of Cash Flows dated October 31, 2013 and for the year ended July 31, 2013.

The reviewed financial statements prepared by Pritchett Siler & Hardy, P.C. dated January 18, 2013, for the year ended July 31, 2012, were filed on the public website otcmarkets.com and are incorporated by reference with this report and includes: Consolidated Balance Sheet dated July 31, 2012, Consolidated Statement of Income for the year ended July 31, 2012, Consolidated Statement of Stockholders' Equity for the year ended July 31, 2012, and the Consolidated Statement of Cash Flows for the year ended July 31, 2012.

Also filed on the public website otcmarkets.com and incorporated by reference are the quarterly financials for the nine months ending April 30, 2013, including Consolidated Balance Sheets, Consolidated Statements of Operations, Consolidated Statements of Stockholders' Equity, and the Consolidated Statements of Cash Flows.

The Proforma Condensed Combined Financial Statements of the Company and Link Bit as of April 30, 2012 are posted to the public website otcmarkets.com.

Item 6 Describe the Issuer's Business, Products and Services

A. Description of the issuer's business operations

The Company is engaged in the business of transmitting and providing horse racing information via various media, as well as various websites. Link Bit publishes Umajin, a horse racing magazine which is in its 15th year of production. Link Bit has also produced several books and has overseen the production and management of TV shows and events in the horse racing and sports industry.

Link Bit Consulting Co., LTD is a wholly owned subsidiary of Grand Perfecta, Inc. The Company's primary operations are conducted by Link Bit and take place in Japan and recently purchased a company operating in Hong Kong engaged in the same business. Link Bit Consulting Co., LTD owns 100% of the entities listed below which are websites:

Specific Reporter (Ban Kisha) Co., Ltd.	Mast Concierge Co., Ltd
Tresen Times Co., Ltd.	Tau Project Co., Ltd.
G Meister Co., Ltd.	G.C. Holdings Co., Ltd.
Owner's Club Co., Ltd.	Confidential Co., Ltd.
The House of Excellent Horse (Meishun Kan) Co., Ltd.	
Real Selector Co., Ltd	

The Company has never been involved in a bankruptcy, receivership or any similar proceeding. There has never been any delisting of the issuer's securities by any securities exchange or NASDAQ or deletion from the OTC Bulletin Board. There are no current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations. There are no current, past or pending trading suspensions by a securities regulator.

B. Date and state of incorporation

Grand Perfecta, Inc., a Nevada corporation, was incorporated on March 25, 2002.

C. Issuer's primary and secondary SIC codes

Primary SIC Code
2721 Periodicals: Publishing, or Publishing and Printing

Secondary SIC Code
7375 Information Retrieval Services

D. Issuer's fiscal year end date

The Company has a fiscal year end of July 31. The Company's wholly owned subsidiary, Link Bit, also has a fiscal year end of July 31 and Umajin Hong Kong Limited the Company's wholly owned subsidiary also has a fiscal year end July 31.

E. Principal products or services, and their markets

Link Bit provides quality horse racing information to its users, with insights from personnel such as jockeys, trainers and reporters that know the horse racing industry. The Company provides its users race information through its monthly publications, its web sites, online and by phone. The majority of the revenues for the Company come from its 800,000 monthly subscribers and members.

Item 7 Describe the Issuer's Facilities

The management maintains administrative offices at:

245 North Vine Street, Salt Lake City, Utah 84103; and

21st Floor, South Tower, New Pier Takeshiba,
1-16 -1, Kaigen, Minato-ku, Tokyo 105-0022
Contact :(+ 81) 3-6403-8600

Unit 8, 19th Floor, Prosperous Commercial Building
54 Jardin, S. Bazaar Causeway, Hong Kong
Contact: (+81) 90-8476-7578

The administrative offices in Japan include approximately 9,800 square feet of leased space. The annual office lease payments were \$740,329 for the year ending July 31, 2012. The Company leases office equipment with an average lease term of five years. Total office equipment lease expense for the year ended July 31, 2012, was \$235,823. The Company also leases ten websites, represented by Link Bit's ten wholly owned subsidiaries, used to publish its racing information and for which customers can join. Total lease expense for the websites for the year ended July 31, 2012, was \$248,347. The Hong Kong office space which was acquired May 17, 2013 is being leased and the quarter lease payment was \$18,700.00.

Item 8 Officers, Directors, and Control Persons

A. Names of Officers, Directors and Control Persons

Mr. Shuya Watanabe	Chairman, Chief Executive Officer and control person
Mr. Takashi Ozawa	President, Chief Operating Officer, Director and control person
Mr. Masashi Takegaki	Secretary, Treasurer, Chief Financial Officer and Director
Mr. Motonori Okai	Director
Mr. Hideaki Takahashi	Director, control person

Mr. Akira Tanabe Director
Mr. Masayuki Tsuda Control person

B. Legal/Disciplinary Action

The following disclosure items relate to the business of the Company during the preceding five years, to the best knowledge of the Company's officers, directors and/or control persons:

1. None of the foregoing persons were convicted in any criminal proceeding or named as a defendant in a pending criminal proceeding;
2. There is no entry of an order, judgment, or decree not subsequently reversed, suspended, or vacated by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended, or otherwise limited any such person's involvement in any type of business, securities, commodities, or banking activities;
3. There are no findings or judgments by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
4. There has been no entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited any such Person's involvement in any type of business or securities activities.

C. Beneficial Shareholders

The following table sets forth certain information concerning the ownership of common stock of the Company, of each person who is known to the Company to be the beneficial owner of more than 10 percent of the outstanding common stock:

Shuya Watanabe 21st Floor, South Tower New Pier Takeshiba, 1-16 -1, Kaigen, Minato-ku Tokyo 105-0022	14,300,000 Common	100,000 Preferred*
Takashi Ozawa 21st Floor, South Tower New Pier Takeshiba, 1-16 -1, Kaigen, Minato-ku Tokyo 105-0022	6,600,000 Common	

*Preferred shares have 10:1 voting rights

Item 9 Third Party Providers

Auditor Pritchett, Siler & Hardy, P.C., Certified Public Accountants
660 South 200 East, Suite 300
Salt Lake City, UT 84111
(801) 328-2727
GLHardy@pshcpa.com

Investor Relations Consultant - none

Other Advisor(s) - none

Item 10 Issuer Certification

I, Takashi Ozawa, certify that:

1. I have reviewed this disclosure statement of Grand Perfecta, Inc.;
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.

/s/ Takashi Ozawa
Takashi Ozawa, President

Date: October 31, 2013