

# **INFORMATION AND DISCLOSURE STATEMENT PURSUANT TO RULE 15c2-11 (a)(5)**

**For the period ending October 31, 2010**

## **SGD Holdings, Ltd.**

1860 Eastman Ave., Suite 101  
Ventura, CA 93003  
Telephone: 805-644-4462  
Facsimile: 805-456-3894

**Federal I.D. No.**  
13-3986493

**CUSIP No.**  
784 179 202

### **ISSUER'S EQUITY AND SECURITIES COMMON STOCK**

Par Value \$0.0001  
200,000,000 Common Shares Authorized  
88,856,377 Shares Issued and Outstanding

### **PREFERRED STOCK**

Par Value \$0.01  
50,000 Preferred Shares Authorized  
No Shares Issued and Outstanding

ALL INFORMATION FURNISHED HEREIN HAS BEEN PREPARED FROM THE BOOKS AND RECORDS OF SGD HOLDINGS, LTD. (THE "ISSUER") IN ACCORDANCE WITH THE PINKSHEETS GUIDELINES FOR PROVIDING ADEQUATE DISCLOSURE INFORMATION AND PURSUANT TO RULE 15c2-11 PROMULGATED UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED, AND IS INTENDED ONLY AS INFORMATION TO BE USED BY SECURITIES BROKER-DEALERS.

NO DEALER, SALESMAN OR ANY OTHER PERSON HAS BEEN AUTHORIZED TO GIVE INFORMATION OR TO MAKE ANY REPRESENTATIONS NOT CONTAINED HEREIN IN CONNECTION WITH THE ISSUER. ANY REPRESENTATIONS NOT CONTAINED HEREIN MUST NOT BE RELIED UPON AS HAVING BEEN MADE OR AUTHORIZED BY THE ISSUER.

# **SGD Holdings, Ltd.**

## **INFORMATION AND DISCLOSURE STATEMENT**

**\*THIS STATEMENT HAS NOT BEEN FILED WITH FINRA OR ANY OTHER  
REGULATORY AGENCY**

**All information contained in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities Exchange Act of 1934, as amended.**

### **Part A      General Company Information**

**Item I      The exact name of the issuer and its predecessor (if any).**

The name of the Issuer is: SGD Holdings, Ltd.  
The name of predecessor of the Issuer was Goldonline International, Inc.,  
Prior to that, the name of the Issuer was Transun International Airways,  
Inc.

**Item II      The address of the issuer's principal executive offices.**

SGD Holdings, Ltd.  
1860 Eastman Ave., Suite 101  
Ventura, CA 93003  
Telephone: 805-644-4462  
Facsimile: 805-456-3894  
Investor Relations Contact:

None

**Item III      The jurisdiction(s) and date of the issuer's incorporation or organization.**

The Issuer was organized under the laws of the State of Delaware and was incorporated on May 22, 1996 as Transun International Airways, Inc. On June 10, 1999 Transun International Airways, Inc. filed an Amendment to its Articles of Incorporation to change its name to Goldonline International, Inc. On February 17, 2001 Goldonline International, Inc. filed an Amendment to its Articles of Incorporation to change its name to SGD Holdings, Ltd.

### **Part B      Share Structure**

**Item IV      The exact title and class of securities outstanding.**

Security Symbol:	SGDH
CUSIP Number:	784179 20 2
Common Stock:	200,000,000 Common Stock shares authorized;
Preferred Stock:	None Outstanding

**Item V            Par or stated value and description of the security.**

A.     *Par or Stated Value.*

Common Stock par value is \$0.0001

Preferred Stock par value is \$0.01

B.     *Common or Preferred Stock.*

1.     For common equity, describe any dividend, voting and preemption rights.

The holders of the common stock have equal ratable rights to dividends from funds legally available therefore, when, as and if declared by the Board of Directors of the issuer.

Holders of the common stock are entitled to one (1) vote per share on all matters on which shareholders may vote at all meetings of shareholders.

There are no conversion rights, subscription rights, preemptive rights, cumulative voting rights, or redemptive rights with respect to the common stock.

All shares of common stock now outstanding are fully paid and non-assessable.

2.     For preferred stock, describe the dividend, voting, conversion and liquidation rights as well as redemption or sinking fund provisions.

None.

3.     Describe any other material rights of common or preferred stockholders.

The holders of the common stock are entitled to share ratably in all of the assets of the Issuer available for distribution to holders of common stock upon liquidation, dissolution, or winding up of the affairs of the Issuer.

4.     Describe any provisions in issuer's charter or by-laws that would delay, defer or prevent a change in control of the Issuer.

None.

**Item VI            The number of shares or total amount of the securities outstanding for each class of securities authorized.**

- (i)    Period end date:            October 31, 2010

- (ii) Number of shares authorized:
  - Common stock: 200,000,000 shares at \$0.0001 par value
  - Preferred Stock: 50,000 shares at \$0.01par value
- (iii) Number of shares outstanding:
  - Common stock: 88,856,377 shares.
  - Preferred stock: none
- (iv) Freely tradable shares (public float):  
Approximately 23,687,318 common shares.
- (v) Total number of beneficial shareholders:  
Approximately 247 shareholders.
- (vi) Total number of shareholders of record:  
Approximately 247 shareholders.

**Part C**      **Business Information**

**Item VII**      **The name and address of the transfer agent.**

Olde Monmouth Stock Transfer Company, Inc.  
200 Memorial Parkway  
Atlantic Highlands, New Jersey 07716  
Telephone: 732-872-2727  
Facsimile: 732-872-2728

The transfer agent is registered under the Exchange Act and is regulated by the Securities and Exchange Commission.

**Item VIII**      **The nature of the issuer's business.**

SGD Holdings, Ltd. owns 100% of EcoPaper, Inc., its wholly owned subsidiary.

EcoPaper, Inc. is the first company in the history of the paper industry to create and market treeless paper of a superior quality. Every page of EcoPaper is smooth, acid-free, durable, chemical-free, and made in Costa Rica. EcoPaper, Inc. has developed an innovative and economically feasible option for the potential removal of 230,000 tons of agro-industrial waste that are dumped yearly in Costa Rica alone. The Company's challenge is to invent new processes and create paper from exotic tropical fibers from waste materials in new textures and tones for consumers. The results of processing these exotic tropical fibers are items that both appeal to the consumer and positively impact the environment.

**A.**      **Business Development.**

1.      The form of organization of the issuer.

Issuer is a Delaware corporation.

2. The year that the issuer (or any predecessor) was organized.

Issuer was organized by the filing of the Articles of Incorporation with the Secretary of State of Delaware on May 22, 1996.

3. Issuer's fiscal year end date.

The Company's fiscal year ends on July 31.

4. Whether the issuer (or and predecessor) has been in bankruptcy, receivership or any similar proceeding.

On January 20, 2005, the Issuer filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (Case No. 05-10182). The Debtor continued to manage its properties as "debtors-in-possession" under the jurisdiction of the Bankruptcy Court and in accordance with the applicable provisions of the Bankruptcy Code, until June 2, 2005, when a Chapter 11 Trustee was appointed.

In February 2005, a motion was filed to transfer venue of the case from the District of Delaware to the Northern District of Texas, Fort Worth Division. The motion to transfer venue was granted on March 4, 2005, and a new case number was assigned (Case No. 05-42392-rfn11). On October 24, 2006, the Bankruptcy Court for the Northern District of Texas, Fort Worth Division approved a plan of reorganization for the issuer. All liabilities were settled in 2006 and a Motion for Final Decree was filed on April 8, 2010. On April 20, 2010 the final decree was granted, the Issuer's bankruptcy case was closed and it was released from the jurisdiction of the bankruptcy court.

5. Any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets.

None.

6. Any default of the terms of any note, loan, lease or other indebtedness or financing arrangement requiring the issuer to make payments.

None.

7. Any change of control.

Yes. As a result of the acquisition of EcoPaper, Inc. the Issuer issued 38,500,000 shares of its restricted common stock.

8. Any increase of 10% or more of the same class of outstanding equity securities.

Yes. On July 10, 2009 SGD Holdings, Ltd. acquired 100% of EcoPaper, Inc. for 38,500,000 shares of its restricted common stock.

9. Any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization.

None.

10. Any delisting of the issuer's securities by any securities exchange or deletion from the OTC Bulletin Board.

Issuer's securities have not been de-listed and are not in the process of being de-listed by the Securities and Exchange Commission or FINRA.

11. Any 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 and any current, past or pending trading suspensions by a securities regulator. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

None.

B. **Business of Issuer.**

1. The issuer's primary and secondary SIC codes.

Primary SIC Code: 2611

Secondary SIC Code: 5093

2. Whether the issuer has never conducted operations, is in the development stage, or is currently conducting operations?

The Issuer is in developmental stage, moving into production and distribution stage.

3. Whether the issuer is or has at any time been a "shell company," pursuant to Securities Act Rule 405.

The Issuer is not nor has been at any time a "shell company"

4. The names of any parent, subsidiary, or affiliate of the issuer, and its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure statement.

EcoPaper, Inc., a California corporation, is a wholly owned subsidiary of SGD Holdings, Ltd.

5. The effect of existing or probable governmental regulations on the business.

None

6. An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers.

None.

7. Costs and effects of compliance with environmental laws (federal, state and local).

None.

8. The number of total employees and number of full-time employees.

The Company currently has a total of 18 employees offering their services in the areas of executive management, channel development and marketing.

**Item IX      The nature of the products or services offered.**

- A. Principal products or services, and their markets.

SGD Holdings, Ltd., through its wholly owned subsidiary EcoPaper, Inc., is the first company in the history of the paper industry to create and market treeless paper of a superior quality. Every page of EcoPaper is smooth, acid-free, durable, chemical-free, and made in Costa Rica. EcoPaper, Inc. has developed an innovative and economically feasible option for the potential removal of 230,000 tons of agro-industrial waste that are dumped yearly in Costa Rica alone. The company's challenge is to invent new processes and create paper from exotic tropical fibers from waste materials in new textures and tones for consumers. The results of processing these exotic tropical fibers are items that both appeal to the consumer and positively impact the environment.

- B. Distribution methods of the products or services.

Ecopaper, Inc. currently has three channels of distribution:

1. Internet

Our website, [ecopaper.com](http://ecopaper.com), is an e-commerce website that distributes directly to the consumer. We also wholesale directly to other websites who also sell our products.

2. Wholesale

Our wholesalers include websites, smaller retail stores, and print shops. Most are single store entities or don't have a brick and mortar store.

### 3. Retail Chains

Wholefoods, Starbucks, and more are retailers who have featured Ecopaper, Inc. diverse natural product offerings in their store.

C. Status of any publicly announced new product or service.

None.

D. Competitive business conditions, the issuer's competitive position in the industry, and methods of competition.

Ecopaper, Inc. (the wholly-owned operating subsidiary of the Issuer) plans on serving the paper products market as a niche, paper company focusing on the conservation of trees used for paper. The company has already developed a reputation as one of the longest running tree-free paper companies in existence in the United States. Ecopaper, Inc. has been positioned in the top 5 tree-free paper companies, but the market for tree-free paper has not reached the levels of distribution represented by the largest 20 paper companies due to the lack of capital needed to withstand the inventory and control the distribution to allow for comparable availability of Ecopaper, Inc.'s products. Ecopaper, Inc. plans on increasing and locking-in the entire supply chain for the production of paper and the inventory levels, which will allow the company to accept multi-million dollar orders that are conditional upon delivery time constraints.

The risks associated with the company include inventory risk, pricing risk, and customer's willingness to change preferences to tree-free paper. The first risk factor involves inventory risk. In order to fulfill large distribution orders, large distribution companies require a large amount of inventory be available for immediate delivery. The risk of carrying the inventory of paper products necessary to fulfill the availability needed is high due to the fact that only 30% recycled paper has met critical mass support and distribution up until this point in time.

A second risk factor involves pricing risk. Currently, tree **pulp** based paper has become commoditized and prices have reached a floor very close to manufacturing costs. Large conglomerate paper companies could attempt to subsidize losses in order to retain large customers. Ecopaper, Inc. realizes that pricing is very competitive for regular paper, but the company also believes in the value added through offering an alternative that conserves the amount of deforestation within the United States. Ecopaper, Inc. plans to offset pricing risk with the quality of paper and environmental impact of using alternative materials to create paper products.

The third area of risk that Ecopaper, Inc. must pay close attention to is the



customer's willingness to change from traditional paper materials and companies to Ecopaper, Inc. Over the last century, the cultural norm has been an acceptance of using tree-based pulp as a raw material in the paper making process. Marketing will be a crucial part of persuading consumers to consider Ecopaper, Inc. products over the traditional brands for the environmental benefits.

- E. Sources and availability of raw materials and the names of principal suppliers.

The company has an abundant source of raw materials and these sources are proprietary.

- F. Dependence on one or a few major customers.

None.

- G. Patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration.

None, except the Issuer has proprietary manufacturing technologies and innovative use of durable acid and chemical-free agro-industrial waste by-products.

- H. The need for any government approval of principal products or services and the status of any requested government approvals.

All of the Issuer's products sold by SGD Holdings, Ltd. have already been sold to the U.S. government without the need for approval.

**Item X The nature and extent of the issuer's facilities.**

Our executive offices are located at 1860 Eastman Ave., Suite 101, Ventura, CA 93003. The offices comprise 1,200 sq. feet and are subject to a lease ending August 31, 2011, and requiring a \$776 monthly rental payment.

**Part D Management Structure and Financial Information**

**Item XI The name of the chief executive officer, members of the board of directors, as well as control persons.**

- A. Officers and Directors.

1. Full Name of Chief Executive Officer and Sole Director and Control Person:

Harry Johansing

2. Business Address:

SGD Holdings, Ltd.  
1860 Eastman Ave., Suite 101  
Ventura, CA 93003

3. Employment History (list all previous employers for the past 5 years, positions held, responsibilities and employment dates):

July 2009 to present: President, CFO and Director of SGD Holdings, Ltd.

July 2009 to present: President, CFO and Director of EcoPaper, Inc.

In July 2009 EcoPaper, Inc. acquired all of the assets and obligations of Costa Rica Natural Paper Company /Ecopaper. Com as a prelude to the reverse acquisition of EcoPaper, Inc. by SGD Holdings, Ltd.

1995 to July 2009: Harry Johansing was the owner and sole proprietor of Costa Rica Natural Paper Company /Ecopaper. Com. Mr. Johansing created an agricultural waste tree free paper to help restore and improve this planet and make some money along the way. As owner/sales manager, he performed general management duties; procured new customers and maintained customer relations; wrote and designed all print and electronic marketing materials; created and maintained the company website (www.ecopaper.com). He lead the company's marketing, marketing communications, direct mail, advertising and promotional programs, and he created sales brochures and flyers that increased sales and improved corporate awareness and recognition. He delivered consistent operating cost reductions through strategic negotiations with vendors, agricultural waste providers, sub-contractors, and material suppliers to lower costs and improve net profitability.

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4. Board Memberships and other affiliations:  
Sole Director of SGD Holdings, Ltd.

5. Compensation by the issuer:

Harry Johansing is compensated for his services as President of the Issuer at the rate of \$75,000 annually, but receives no compensation for his services as director of the Issuer.

6. Number and class of the issuer's securities beneficially owned by each such person.

Harry Johansing beneficially owns 33,000,000 common shares.

- B. Legal/Disciplinary History. Please identify whether any of the foregoing persons have, in the last five years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses).

None

2. The 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 such person's involvement in any type of business, securities, commodities, or banking activities.

None

3. A finding or judgment 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

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

None

C. Disclosure of Family Relationships.

None.

D. Disclosure of Related Party Transactions.

None.

E. Disclosure of Conflicts of Interest.

None.

**Item XII Financial information for the issuer's most recent fiscal period.**

The unaudited Consolidated Financial Statements of SGD Holdings, Ltd. and its subsidiary for the period ending October 31, 2010 ("Financial Statements") were posted on the Pink Sheets News Service on December 9, 2010, and are incorporated by reference herein.

The Financial Statements include:

1] Consolidated Balance Sheet as of October 31, 2010

2] Profit and Loss for the three months ended October 31,

3] Consolidated Statement of Cash Flows for the three months ended October 31, 2010

4] Notes to Consolidated Interim Financial Statements

**Item XIII      Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.**

The unaudited Consolidated Financial Statements of SGD Holdings, Ltd. and its subsidiary for the period ending July 31, 2010 (“Financial Statements”) were posted on the Pink Sheets News Service on December 7, 2010, and are incorporated by reference herein.

The Financial Statements include:

- 1] Consolidated Balance Sheet as of July 31, 2010
- 2] Profit and Loss for the twelve months ended July 31, 2010
- 3] Consolidated Statement of Cash Flows for the twelve months ended July 31, 2010
- 4] Notes to Consolidated Interim Financial Statements

Since the Issuer was relatively inactive until it acquired EcoPaper, Inc. in a reverse acquisition in July 2009, the Financial Statements above are those of EcoPaper, Inc.

**Item XIV      Beneficial ownership of common stock.**

Exhibit “A” sets forth as of October 31, 2010, certain information (name, address and shareholdings) regarding the ownership of our common stock by (i) each person known by us to be the beneficial owner of more than 5% of the outstanding shares of common stock, (ii) each of our directors, (iii) each of our executive officers, and (iv) all of our executive officers and directors as a group.

**Item XV      The name, address, telephone number, and email address of each of the following outside providers that advise the issuer on matters relating to operations, business development and disclosure.**

1.    Investment Banker:      None
2.    Promoters:                None
3.    Counsel:

The Law Offices of Gary L. Blum  
3278 Wilshire Blvd, Suite 603  
Los Angeles, California 90010-1431

Telephone:      213-381-7450

Facsimile: 213-384-1035

4. Accountant or Auditor

The Best Bookkeeping Company  
6200 De Soto Ave., Suite 35102  
Woodland Hills, CA 91367

Telephone: 818-912-6228

Facsimile: 818-276-8396

5. Public Relations Consultant(s)

None

6. Investor Relations Consultant

None

7. Other advisor(s)

None

**Item XVI Management's Discussion and Analysis or Plan of Operation.**

A. Plan of Operation.

1. Describe the issuer's plan of operation for the next twelve months, including:

The Issuer has completed the acquisition of EcoPaper, Inc. and will be dedicating much of its resources to the development and integration of that company into the Issuer. Specifically, the Issuer will be focused on the acquisition of new manufacturing facilities, the setup of new production lines and the creation of a new paper and services business. In addition, the Issuer is actively pursuing several other acquisitions that are synergistic with Ecopaper, Inc.

i. How long the issuer can satisfy its cash requirements and whether it will have to raise additional funds in the next twelve months.

The Issuer does not currently have enough resources to carry out its business plan and anticipates raising funds through an offering of debt and/or securities to accredited investors.

ii. A summary of any product research and development that the issuer will perform for the term of the plan.

Ecopaper, Inc. expects to begin making new paper types and

complete production of those paper types during the next 18 months.

- iii. Any expected purchase or sale of plant and significant equipment.

Provided enough capital is available from sales and raising equity capital, the Issuer intends to lease buildings required for its business and is expecting to make other material capital expenditures.

- iv. Any expected significant changes in the number of employees.

The Issuer expects to hire 15-20 additional people over the next 12 months.

B. Management's Discussion and Analysis of Financial Condition and Results of Operations.

- 1. *Full fiscal years.* Discuss the issuer's financial condition, changes in financial condition and results of operations for each of the last two fiscal years. Discuss the past and future financial condition and results of operation of the issuer, with particular emphasis on the prospects for the future. Address those key variable and other qualitative factors that are necessary to an understanding and evaluation of the issuer. If material, the issuer should disclose the following:

The Issuer was organized in its current form in July 2009. The Issuer has raised funding from accredited investors to maintain its basic operations as a holding company. Current sales operations help reduce manufacturing startup costs.

- i. Any known trends, events or uncertainties, that have or are reasonably likely to have a material impact on the issuer's short-term or long-term liquidity.

The current United States and global economy could have an adverse effect on the Issuer's ability to acquire the financial resources necessary to maintain its operations or to make acquisitions.

- ii. Internal and external sources of liquidity.

The Issuer expects to be able to raise the required funds to execute its business plan. It expects to be profitable by the 4<sup>th</sup> quarter of 2010 primarily from the sale of raw materials. The Issuer will depend on funds from the anticipated Offering,

production financing, a revolving line of credit, and deposits from EOM orders to maintain its operating cash flow.

The Issuer believes there is substantial demand for the natural papers it will be making. The Issuer has in fact received purchase orders and expects more in the next months. The Issuer will pursue production financing for its paper manufacturing to augment funds raised through the anticipated Offering for general business operations. In addition Ecopaper, Inc. already has orders for new designs that will create revenue as soon as they are available for delivery.

- iii. Any material commitments for capital expenditures and the expected sources of funds for such expenditures.

None.

- iv. Any known trends, events or uncertainties that have had or that are reasonably expected to have a material impact on the net sales or revenues or income from continuing operations.

The Issuer expects that the current and projected green product movement will actually increase its ability to sell its agricultural waste paper products, as it is positioned to be the most cost effective, efficient paper in its class. Additionally, new markets for the paper are emerging in other countries around the world which are expected to be very receptive to the unique qualities of the EcoPaper, Inc. paper and overall usability in the printing industries.

- v. Any significant elements of income or loss that do not arise from the issuer's continuing operations.

None.

- vi. The causes for any material changes from period to period in one or more line items of the issuer's financial statements.

None.

- vii. Any seasonal aspects that had a material effect on the financial condition or results of operation.

Sales of office and school paper products have seasonal characteristics that will affect the extent of EcoPaper, Inc.'s backlog. This variance is not expected to affect production, and therefore revenue, as the expected backlog of orders will keep the Issuer in full production for the foreseeable future.

2. *Interim Periods.* Provide a comparable discussion that will enable the reader to assess material changes in financial condition and results of operations since the end of the last fiscal year and for the comparable interim period in the preceding year.

Since the Issuer's new management and direction was organized less than a year ago and are still in the final stages of development mode, there are no meaningful comparisons that can be made to previous results.

C. Off-Balance Sheet Arrangements.

None.

**Part E**      **Issuance History**

**Item XVII      List of securities offerings and shares issued for services in the past two years.**

The following events resulted in changes in total shares outstanding by the issuer (1) in the past two year period ending on the last day of the issuer's most recent fiscal year and (2) since the last day of the issuer's most recent fiscal year:

- (1) a. An individual purchased 70,000 shares at a price of \$0.05 per share on July 3, 2009.
- b. An individual purchased 560,000 shares at a price of \$0.05 per share on September 2, 2009.
- c. An individual purchased 700,000 shares at a price of \$0.05 per share on October 22, 2009.
- d. An individual purchased 1,040,000 shares at a price of \$0.05 per share on November 2, 2009.
- e. An individual purchased 3,000,000 shares at a price of \$0.05 per share on December 4, 2009.
- f. An individual was granted 100,000 shares on April 15, 2010 in exchange for providing Investor relations services.
- g. Stock Awareness Group LLC was granted 2,000,000 shares on February 1, 2010 in exchange for providing services.
- h. An individual and wife purchased 130,000 shares at a price of \$0.05 per share on April 20, 2010.
- i. An individual was granted 1,000,000 shares on July 30, 2010 in exchange for employment services.

- (2) a. An individual was granted 2,208,333 shares on August 24, 2010 in



exchange for employment services.

b. An individual purchased 167,686 shares at a price of \$0.06 per share on September 9, 2010.

c. An individual was granted 3,000,000 shares on September 12, 2010 in exchange for Ecofriends.

d. An individual purchased 400,000 shares at a price of \$0.025 per share on October 11, 2010.

e. An individual was granted 500,000 shares on October 10, 2010 in exchange for employment services.

Each of the above securities offerings or transactions was made by an officer or director of the Issuer and was not a registered offering. The issuances relied upon an exemption under Sections 3(b), 4(2) or 4(6) of the Securities Act of 1933, as amended. All of the shares issued were restricted common shares, and the certificates evidencing the shares each contained a legend (1) stating that the shares have not been registered under the Securities Act and (2) setting forth or referring to the restrictions on transferability and sale of the shares under the Securities Act.

## **Part F      Exhibits**

The following exhibits must be either described in or attached to the disclosure statement.

### **Item XVIII    Material Contracts**

As of July 15, 2009, the Issuer entered into two consulting agreements with two persons deemed by management to be essential to the Issuer's business. One consultant received 2,500,000 restricted shares of common stock as of July 15, 2009; and thereafter, the consultant shall receive an additional 7,500,000 restricted shares over a three year period commencing July 15, 2009, as follows: 1/36 of 7,500,000 shares shall vest with and be paid to the consultant at the 15<sup>th</sup> day of each of the 36 months following July 15, 2009. The other consultant received 1,000,000 restricted shares of common stock as of July 15, 2009; and thereafter, that consultant shall receive an additional 3,000,000 restricted shares over a three year period commencing July 15, 2009, as follows: 1/36 of

3,000,000 shares shall vest with and be paid to the consultant at the 15<sup>th</sup> day of each of the 36 months following July 15, 2009.

**Item XIX      Articles of Incorporation and Bylaws**

The Articles of Incorporation and Bylaws of SGD Holdings, Ltd. were posted on the Pink Sheets News Service on February 22, 2010, and are incorporated by reference herein.

**Item XX      Purchases of Equity Securities by the Issuer and Affiliated Purchasers**

None

**Item XXI      Issuer's Certifications.**

I, Harry Johansing, certify that:

1. I have reviewed this Information and Disclosure Statement and exhibits of SGD Holdings, Ltd.
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.

Dated this 9<sup>th</sup> day of December, 2010

/s/ Harry Johansing

Harry Johansing, President and Chief Financial Officer

## EXHIBIT “A”

<u>NAME</u>	<u>NUMBER OF SHARES</u>	<u>PERCENTAGE</u>
Harry Johansing	33,000,000	37.1%