

**COMPANY INFORMATION AND DISCLOSURE STATEMENT
ISSUER'S QUARTERLY DISCLOSURE OBLIGATIONS**



MARCH 31
2015

SMART HOLDINGS, INC.

OTCPK: SMHS

TABLE OF CONTENTS

1-) Name of the Issuer.....	Page 3
2-) Address of the Issuer's Principal Executive Offices.....	Page 3
3-) Security Information.....	Page 3
4-) Issuance History.....	Page 4
5-) Financial Statements.....	Page 4
6-) Description of the Issuer's Business, Products and Services.....	Page 5
7-) Description of the Issuer's Facilities.....	Page 7
8-) Officers, Directors, and Control Persons.....	Page 7
9-) Third Party Providers.....	Page 9
10-) Issuer Certification.....	Page 10

1) Name of the issuer and its predecessors (if any)

Smart Holdings, Inc. (the "Issuer" or "SMHS")

2) Address of the issuer's principal executive offices

Company Headquarters

In Turkey:

Istanbul World Trade Center A2 Block No: 458 Bakirkoy
34149 Istanbul TURKEY
Phone: +90(212) 465 65 11

In the United States:

c/o InCorp Services, registered agent
2360 Corporate Circle, Suite 400
Henderson, NV 89074

Email : smart@smarholdingsinc.com

Website(s) : <http://www.smarholdingsinc.com>

: <http://www.anatolianwalnut.com>

IR Contact

None at present

3) Security Information

Trading Symbol: SMHS

Exact title and class of securities outstanding:	Common stock, \$.0001 par value	
CUSIP:	83168E202	
Par or Stated Value:	\$.0001	
Total common shares authorized:	1,975,000,000	as of: April 24, 2015
Total common shares outstanding:	995,098,061	as of: April 24, 2015
Freely Tradable Shares (Public Float):	17,764,446	as of: April 24, 2015

✓ 977,333,615 shares are restricted. (as of: April 24, 2015)

✓ 17,764,446 shares are unrestricted. (as of: April 24, 2015)

Additional class of securities:

Preferred Stock, \$.0001 par value

Trading Symbol: None

Exact title and class of securities outstanding:	Preferred Stock, \$.0001 par value	
CUSIP:	<u>None</u>	
Par or Stated Value:	\$.0001	
Total shares authorized :	30,000	as of: April 24, 2015
Total shares outstanding:	20,000*	as of: April 24, 2015

*10,000 shares each held by SMHS's two principal shareholders; each Preferred Share votes 10,000 common shares.

The Issuer's Transfer Agent is:

Direct Transfer, LLC.
500 Perimeter Park Drive Suite D
Morrisville, NC, 27560
919-481-4000
www.issuerdirect.com
ta@issuerdirect.com

✓ Direct Transfer, LLC. is registered under the Exchange Act.

- ❖ There have been no trading suspension orders issued by the SEC in the past 12 months.
- ❖ There has been no stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months.

4) Issuance History

Please see the below list of any events, in chronological order, that resulted in changes in total shares outstanding by the issuer in the past two fiscal years and any interim period.

SMHS issued 975,000,000 restricted common shares to acquire 100% of Anatolian Walnut Production Company ("AWPC"), bringing the total number of issued and outstanding shares to 995,098,061 on April 8, 2013 as follows:

4/8/13	Mustafa Laz	4(2)	Turkey	482,515,250	Issuer acquired Anatolian Walnut Production Co.	Legend*
4/8/13	Ismail Uslu	4(2)	Turkey	482,515,250	Issuer acquired Anatolian Walnut Production Co.	Legend*
4/8/13	Olympic Capital Group	4(2)	NY	9,950,000	Consulting services to Anatolian Walnut Prod. Co	Legend
4/8/13	Seyfettin Summak	4(2)	Turkey	19,500	Issuer acquired Anatolian Walnut Production Co.	Legend*

5) Financial Statements

THE FINANCIAL STATEMENTS FOR MARCH 31, 2015 WILL BE POSTED TO OTCIQ.COM AS A SEPARATE REPORT WITH A PERIOD END DATE OF "MARCH 31, 2015" ON APRIL 24, 2015.

6) Description of the Issuer's Business, Products and Services

A. a description of the issuer's business operations;

Messrs. Laz and Uslu are the Issuer's sole board of directors; The business of the Issuer consists of its ownership of Anatolian Walnut Production Company ("AWPC"), a Turkish corporation.

✦ Current Operations of AWPC:

AWPC was organized in Turkey on July 10, 2007 in the Istanbul Trade Register Offices, to produce and export agricultural products. Messrs. Laz and Uslu, the founders, began their project with the acquisition of 14,461,165 square feet of land (332 acres) in the province of Manisa in southern Turkey, which they identified as the region with the most suitable climate and soil for the production of walnuts.



AWPC produces organic Chandler-type walnuts and its pollenizers in order to sell the walnuts when they are ready to be harvested. Chandler walnuts are believed to have superior features in terms of shell thickness, quality, taste, efficiency and productivity. They are a particularly preferred type of walnut among Turkish consumers.

Turkey is the fourth largest walnut producing country, after the United States, and has one of the highest walnut consumption rates in the world as of 2012. According to FAO, Turkish walnut production accounts for 5.68% of the world's total walnut production in 2012; nevertheless, Turkey does not even produce enough walnuts to meet domestic demand. In the last years, the average shortfall of Turkish consumption vs. production has averaged nearly 25,000 tons.

In Turkey, walnuts are consumed by individual consumers as well as being purchased by corporations. There is strong demand for walnuts in sweets, dessert and halva industries, which have widespread uses of walnuts. In Turkish culture, it is believed that the walnut fruit brings success and luck. Traditionally, meals have been made with walnuts on holidays and special days. Nutritious and energizing meals, especially for proteins and fats, have been made by using walnuts in sweets.

AWPC is currently growing 40,000 planted Chandler-type organic walnut trees and its pollenizers which are up to six years old on its existing 332-acre walnut orchard in the Manisa Province in Turkey. The first harvest, from the 12,500 trees, took place in October 2014. Also, AWPC sold 50,000 certified walnut seedlings and currently owns 60,000 certified walnut seedlings in a 110,000 ft² nursery area, which can be planted or sold. Please see below "**Current Development of AWPC**" to have a further information.

AWPC has a license for organic production which is recognized internationally. During the production process, harmful pesticides and fertilizers to human health are not used. The partners of AWPC use modern production technology, and now intend to increase the capacity of their investment, as described herein.

The existing walnut orchard is protected with fence and wall, has two warehouses, an office, an accommodation unit, and housing for guards. In the walnut orchard, two additional artesian wells were drilled in addition to the five artesian wells with a depth of around 500 feet, and one water tank with a volume of 42,378 ft³ was built in addition to the existing two water tanks with a total volume of 22,072 ft³. There is a drip irrigation system throughout the property, sunk two feet below ground.

AWPC's headquarters are located in Istanbul, Turkey. There are a total of 14 permanent employees, which includes 3 consultant agricultural engineers and 11 permanent workers. Management is not on payroll. To date, Messrs. Laz and Uslu have invested around \$9,000,000 USD into AWPC.

✚ Proposed Expansion of AWPC:

AWPC is planning to expand its existing investment, as market conditions show clearly that the demand for walnuts has been increasing. The Issuer intends to raise the necessary capital for this proposed expansion. As of this date, the Issuer has not raised this necessary capital for this proposed expansion, or any portion thereof.

Studies were completed for the allocation to AWPC, by the Turkish Ministry of Forest and Water Affairs (the "Ministry"), of an additional 21,842,800 ft² of land (501.4 acres), which is about six miles away from AWPC's existing 332 acres of land (walnut orchard). The additional land is owned by the Ministry, and AWPC is renting it from the Ministry for the production of walnuts at no cost to AWPC for the economic life of the trees. Each 49 years, rent agreement is being expanded.

AWPC intends to plant 65,000 walnut trees on the land that was allocated from the Ministry. As a result of planting 65,000 more walnut trees on the rented property from the Ministry, AWPC will have a total of 105,000 walnut trees growing in 833.4 acres, assuming that the Company completes its proposed capital raise.

✚ Current Development of AWPC:

License for organic walnut production was renewed in 2014.

Geothermal hot water search warrant was acquired by AWPC in 2013. In the scope of its search warrant, geothermal hot water was detected in the existing walnut orchard of the company. The locations of geothermal wells were pinpointed and exploration work still continues. When it is drilled, based on the temperature and the size of the geothermal hot water, greenhouse or renewable energy investment will take a place.

Finally, AWPC's first harvest took place in October, 2014 as it was expected. The total amount of harvested walnut was around 5 Metric Tons. In the coming years, the amount of walnuts to be harvested is expected to increase exponentially as the organic walnut trees grow.

The harvested walnuts were sold already at \$ 4.65 USD per lb at the Turkish Wholesale Market. AWPC also sold 50,000 certified walnut seedlings and produced 60,000 certified walnut seedlings. These current 60,000 certified walnut seedlings can be planted or sold.

In the walnut orchard, two additional artesian wells were drilled in addition to the existing five artesian wells with a depth of around 500 feet, and one additional water tank with a volume of 42,378 ft³ was also built in addition to the existing two water tanks with a total volume of 22,072 ft³.

As the reforestation project of the new rented land was accepted by the Turkish Government, its infrastructure preparation continues.

The company "AWPC" received a total of \$ 680,135 USD bank loan from the Turkish Bank in 2014 according to the exchange rate of December 2014. \$ 185,432 USD loan out of the total loan is a 5 years term loan with no interest payment, the rest of the loan {\$ 494,703 USD} is a 7 years long-term agricultural loan with a 2-year grace period and half of the interest payments are subsidized by the Turkish Government.

B. Date and State (or Jurisdiction) of Incorporation:

Nevada/2005

C. the issuer's primary and secondary SIC Codes;

The primary SIC code is 100, and the secondary code is 0100.

D. the issuer's fiscal year end date;

12/31

E. principal products or services, and their markets;

[See 6A above.](#)

7) Description of the Issuer's Facilities

[See 6A above.](#) In addition to that, please see the following machineries and equipments of the company:

Two giant ripper dozers, four farm tractors, one loader, one service van, two ATV, seven well water engines/pipes & equipment, water engine/pipes & equipment, transformers and power transmission line.

8) Officers, Directors, and Control Persons

A. Names of Officers, Directors, and Control Persons. Please see the below names of each of the issuer's executive officers, directors, general partners and control persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), as of the date of this information statement.

Mustafa Laz	Director, CEO, President
Ismail Uslu	Director, CTO, Vice-President
Besim Diril	Director, CFO
Huseyin Etem Laz	Director, COO

MUSTAFA LAZ – Director, Chief Executive Officer, President

A Turkish citizen, Mr. Laz was born in 1960; has a Bachelor's degree in Business Administration. Has significant experience in the Turkish private sector as a top level manager, and has experience in tax and financial issues. He has invested in the production of organic agricultural products since 2007, and is responsible for leading the development and execution of the Company's long term strategy with a view to creating shareholder value.

ISMAIL USLU – Director, Chief Technology Officer, Vice-President

A Turkish citizen, Mr. Uslu was born in 1961; has a Bachelor's degree in Business Administration. Has significant experience in the Turkish private sector as a top level manager and in discovering new areas of investment. He is a specialist in marketing. He is active in the areas of agriculture, livestock, and greenhouse and energy generation, and oversees the development of new technologies and investments. He also manages the financial affairs of Smart Holdings, Inc.

BESIM DIRIL – Director, Chief Financial Officer

A Turkish citizen, Mr. Diril was born in 1955; has a Bachelor's degree in Business Administration. He has substantial experience in the Turkish banking sector as a top level manager, and he is a partner of ACT Finans, an Istanbul-based independent corporate finance consultancy company. At ACT Finans, he is involved in financial solutions and M&A; he manages the financial affairs of AWPC.

HUSEYIN ETEM LAZ – Director, Chief Operating Officer

A Turkish citizen, Mr. Laz was born in 1987; has a Bachelor's degree in Business Administration. He worked at ACT Finans before, specializing in managing domestic and international investment projects in various industries. He is well-versed in feasibility studies, market research, company valuations, and the technical aspects of investment projects, as well as preparing consolidated balance sheets. He is responsible for managing AWPC's activities. He is the son of Mustafa Laz.

B. Legal/Disciplinary History.

None 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);
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;
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
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.

C. Beneficial Shareholders.

Please see the below list of the names, addresses, shareholdings and the percentage of shares owned by all persons beneficially owning more than ten percent (10%) of any class of the issuer's equity securities:

Name of the Beneficial Shareholders / Addresses	Number of Shares	Percentage of Shares
Mustafa Laz: c/o Anatolian Walnut Production Company Istanbul World Trade Center A2 Block No: 458 Bakirkoy 34149 Istanbul TURKEY	483,099,235 shares	48.5%
Ismail Uslu: c/o Anatolian Walnut Production Company Istanbul World Trade Center A2 Block No: 458 Bakirkoy 34149 Istanbul TURKEY	483,099,235 shares	48.5%

9) Third Party Providers

Please see the below name, address, telephone number, and email address of each of the following outside providers that advise our company on matters relating to operations, business development and disclosure:

Legal Counsel

Matheau J.W. Stout, Esq. Attorney at Law
400 E. Pratt St.
8th Floor
Baltimore, MD, 21202
United States
Phone : 410-429-7076
E-mail(s) : mstout@otclawyers.com
: mjwstout@gmail.com

Accountant / Auditor / Investor Relations Consultant / Other Advisor:

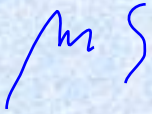
None.

10) Issuer Certification

I, Mustafa Laz, certify that:

1. I have reviewed this Quarterly Information and Disclosure Statement of Smart Holdings, 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.

April 24, 2015



Mustafa Laz, CEO

I, Ismail Uslu, certify that:

1. I have reviewed this Quarterly Information and Disclosure Statement of Smart Holdings, 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.

April 24, 2015



Ismail Uslu, CTO