Creative Waste Solutions, Inc.
Form 10-K
January 16, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K

(Mark One)

x ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended **September 30, 2017**

OR

o TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

SEC File No. **333-140299**

Creative Waste Solutions, Inc.

(Exact name of registrant as specified in its charter)

Nevada	**98-0425627**
(State or other jurisdiction of incorporation or organization)	IRS I.D.

1440 NW 1st Court, Boca Raton FL.	**33432**
(Address of principal executive offices)	(Zip Code)

Issuer's telephone number: **(561)-943-5970**

Securities registered pursuant to Section 12(b) of the Act: **None**

Securities registered pursuant to Section 12(g) of the Act: **None**

(Title of class)

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes o No x

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes o No x

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes x No o

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes x No o

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K . o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting

company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer	o	Accelerated filer	o
Non-accelerated filer	o	Smaller reporting company	x
(Do not check if a smaller reporting company)			

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act.) Yes o No x

The number of shares outstanding of the Company's $.001 Par Value Common Stock as of January 12, 2018 was 6,010,936 The aggregate number of shares of the voting stock held by non-affiliates on January 12, 2018 was 3,130,406 with a market value of $6,260,812. For the purposes of the foregoing calculation only, all directors and executive officers of the registrant have been deemed affiliates.

DOCUMENTS INCORPORATED BY REFERENCE: **None**.

We have 6,010,936 shares of common stock outstanding as of December 29, 2017

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CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS AND INFORMATION

This Annual Report on Form 10-K , the other reports, statements, and information that we have previously filed or that we may subsequently file with the Securities and Exchange Commission, or SEC, and public announcements that we have previously made or may subsequently make include, may include, incorporate by reference or may incorporate by reference certain statements that may be deemed to be "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995 and are intended to enjoy the benefits of that act. Unless the context is otherwise, the forward-looking statements included or incorporated by reference in this Form 10-K and those reports, statements, information and announcements address activities, events or developments that Creative Waste Solutions, Inc. (hereinafter referred to as "we," "us," "our," "our Company" or "CWS") expects or anticipates, will or m occur in the future. Any statements in this document about expectations, beliefs, plans, objectives, assumptions or future events or performance are not historical facts and are forward-looking statements. These statements are often, but not always, made through the use of words or phrases such as "may," "should," "could," "predict," "potential," "believe," likely result," "expect," "will continue," "anticipate," "seek," "estimate," "intend," "plan," "projection," "would" and "outloo expressions. Accordingly, these statements involve estimates, assumptions and uncertainties, which could cause actual results to differ materially from those expressed in them. Any forward-looking statements are qualified in their entirety by reference to the factors discussed throughout this document. All forward-looking statements concerning economic conditions, rates of growth, rates of income or values as may be included in this document are based on information available to us on the dates noted, and we assume no obligation to update any such forward-looking statements. It is important to note that our actual results may differ materially from those in such forward-looking statements due to fluctuations in interest rates, inflation, government regulations, economic conditions and competitive product and pricing pressures in the geographic and business areas in which we conduct operations, including our plans, objectives, expectations and intentions and other factors discussed elsewhere in this Report.

Certain risk factors could materially and adversely affect our business, financial conditions and results of operations and cause actual results or outcomes to differ materially from those expressed in any forward-looking statements made by us, and you should not place undue reliance on any such forward-looking statements. Any forward-looking statement speaks only as of the date on which it is made and we do not undertake any obligation to update any forward-looking statement or statements to reflect events or circumstances after the date on which such statement is made or to reflect the occurrence of unanticipated events. The risks and uncertainties we currently face are not the only ones we face. New factors emerge from time to time, and it is not possible for us to predict which will arise. There may be additional risks not presently known to us or that we currently believe are immaterial to our business. In addition, we cannot assess the impact of each factor on our business or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statements. *If any such risks occur, our business, operating results, liquidity and financial condition could be materially affected in an adverse manner. Under such circumstances, you may lose all or part of your investment.*

The industry and market data contained in this report are based either on our management's own estimates or, where indicated, independent industry publications, reports by governmental agencies or market research firms or other published independent sources and, in each case, are believed by our management to be reasonable estimates.

However, industry and market data is subject to change and cannot always be verified with complete certainty due to limits on the availability and reliability of raw data, the voluntary nature of the data gathering process and other limitations and uncertainties inherent in any statistical survey of market shares. We have not independently verified market and industry data from third-party sources. In addition, consumption patterns and customer preferences can and do change. As a result, you should be aware that market share, ranking and other similar data set forth herein, and estimates and beliefs based on such data, may not be verifiable or reliable.

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PART I

ITEM 1. DESCRIPTION OF BUSINESS

Overview

The address of our principal executive office is located at 1440 NW 1st Court, Boca Raton, FL 33432. Our telephone number is (561) 939-249. Our company was incorporated in the State of Nevada on December 5, 2003 under the name Computer Maid, Inc. Our company was inactive until February 2006, when we changed our name to Rose Explorations Inc. and became engaged in the exploration of mining properties.

On March 4, 2008, our company completed a merger with our wholly-owned subsidiary, Creative Waste Solutions, Inc., which was incorporated solely to effect the name change of our company to Creative Waste Solutions, Inc.

On March 4, 2008, we affected a 3 for 1 forward stock split of our authorized, issued and outstanding common stock. As a result, our authorized capital increased from 75,000,000 shares of common stock with a par value of $0.001 to 225,000,000 shares of common stock with a par value of $0.001.

On April 13, 2011, we incorporated a wholly owned subsidiary, Silverstar Mining (Canada) Inc., under the federal laws of Canada. The subsidiary's main purpose is to hold title to mineral property rights situated in Canada as the laws of that country require that only local entities can hold title to mineral property rights situated within its borders.

Effective September 26, 2011, we affected a reverse split our common stock on a 1,000 for 1 basis. As a result of the foregoing, we reduced the number of authorized shares of our common stock from 225,000,000 to 225,000.

On February 29, 2012, we filed a Certificate of Amendment to our company's Articles of Incorporation with the Nevada Secretary of State increasing the number of authorized shares from 225,000 to 225,000,000 shares of common stock $0.001 par value.

On July 22, 2013 we entered into settlement agreements with four debt holders of our company pursuant to which we restructured outstanding demand loans payable in the aggregate amount of $175,028 (inclusive of accrued interest) as convertible debentures.

On February 15, 2013, we closed a Share Exchange Agreement pursuant to which we intended to acquire a wholly owned subsidiary, Arriba Resources Inc. However, effective November 13, 2013 our Board of Directors approved the cancellation and reversal of the Share Exchange Agreement due to a failure of consideration on the part of the seller. As a result of the cancellation and reversal of the Share Exchange Agreement, 2,139,926 shares of our common stock and warrants to acquire 2,078,477 shares of our common stock which were previously authorized (but not issued from treasury) have been cancelled with immediate effect. Consequently, the change of control announced in our current report on Form 8-K filed on May 21, 2013 has been reversed.

As a result of the cancellation and reversal of the Share Exchange Agreement with Arriba, the consolidated financial statements of our Company for the quarterly periods ended March 31, 2013 (filed with the SEC on August 14, 2013) and June 30, 2013 (filed with the SEC on May 20, 2013) may no longer be relied upon owing to their inclusion of the financial information of Arriba. We informed our independent accountants of the cancellation and reversal of the Share Exchange Agreement and intend to file amendments to our Quarterly Reports on Form 10-Q for the periods ended March 31 and June 30, 2013 to reflect our financial condition without consolidation of the financial information of Arriba. The financial statements contained in this current report accurately reflect the deconsolidation of the financial information of Arriba.

On January 23, 2015 the board of directors with the consent of a majority of its shareholders approved amended articles of incorporation to include a change of name to Silverstar Resources, Inc. and a reverse split of its common stock resulting in shareholders receiving one share for every five shares (5 to 1) they hold as of record of that date. In addition, the amendment set the authorized shares of common stock at 220,000,000 and preferred stock at 5,000,000 shares both at a par value of $0.001.

On March 10, 2015 the Company formed 1030029 Ltd, an Alberta numbered company as a wholly owned subsidiary to meet the requirements of holding working interest of Alberta producing oil and gas properties

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On June 23, 2016, the Company's Board of Directors approved of a change of name from Silverstar Resources, Inc. to Creative Waste Solutions, Inc.

Current Operational Activities

Waste Management

The company through its subsidiaries provides waste management environmental services to residential, commercial, industrial, and municipal customers in the geographical region of the South East.

The company's subsidiaries are involved in the brokerage business and operate a waste transfer station. The company's expansion has taken place by the following membership and asset purchases:

On April 7, 2016, the Company entered into a membership purchase agreement with Creative Waste Solutions, LLC, a Florida limited liability corporation ("Creative") whereby the Company purchased 100% of the membership interest for $25,000.

On May 22, 2016, the Company entered into a stock purchase agreement with Florida based, Integrated Waste Transportation Services, Inc. ("Integrated"). Pursuant to the agreement, the Company acquired 100% of the outstanding equity of Integrated in exchange for $300,000 and 50,000 Shares of common stock of the Company (see Note 11).

On August 26, 2016, the Company purchased certain assets of Florida based Easy Disposal, Inc., for an aggregate amount of $380,000 which includes 50,000 shares of common stock of the Company, valued at $2.00 per share and the remainder in cash. The Company paid for this acquisition by issuing unsecured notes payable in the aggregate amount of $300,000 that bear interest at 10% per annum and are payable upon demand.

Brokerage Division:

Our brokerage divisions consist of Creative Waste Solutions, LLC and Integrated Waste Transportation Services. Both entities own nominal assets and their accounting only been consolidated since their respective dates of acquisitions of April 7, 2016 and May 22, 2016. Creative Waste Solutions, LLC does not maintain any long term contracts and all revenues are generated through "phone in" orders. Fees are charged based on availability of subcontractors, dumpsters, volume and frequency of pick up. Integrated Waste Transportation maintains a long term contract with a large local Waste Management company and acts as subcontractor for small local waste Management needs.

In connection with the acquisitions of Creative and Integrated on April 7, 2016 and May 22, 2016, respectively, the Company acquired customer lists valued at $25,000 and $350,000, respectively. The customer lists are being amortized over 24 months. Amortization expense for the twelve months ended September 30, 2017 and 2016 was $187,500 and $64,583, respectively. Amortization expense for the year ended September 30, 2018 is expected to be $187,500.

Waste Stations:

We accept various waste at our Hollywood Florida location. Waste is delivered by small local haulers consolidated and compacted to reduce the volume and increase the density of the waste and transported by transfer trucks disposal sites.

Access to transfer stations is critical to haulers who collect waste in areas not in close proximity to disposal facilities. Fees charged to third parties at transfer stations are usually based on the type and volume or weight of the waste deposited at the transfer station, the distance to the disposal site, market rates for disposal costs and other general market factors.

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We do not own the physical site, but we operate under a long term lease on the property. We do own the permits and necessary documentation and responsible for any regulatory requirements relating to the operation and closure of the transfer station.

Land Fill Operations.

Currently, we do not own or operate any land fill operations. All waste accepted by our Waste Station and through our brokerage house is transported to legal entities that operate disposal sites.

Mineral Exploration

On April 14, 2015 the Company acquired the working interest of two producing oil and gas properties in Alberta Canada for US $80,000.

The Company has determined that the asset does not fit the future plans of the Company. Under the guidelines of ASC 360 *Newly Acquired Asset Classified as Held for Sale*, the Company is actively seeking to dispose of the asset through a sale. As part of the treatment of the asset for sale the Company under ASC 205 *Discontinued Operations* has treated the expenses related with its acquisition of $3,942 as discontinued operations expense. During the year ended September 30, 2015, the Company determined that this asset had become impaired and took a charge to earnings of $80,000 which was reflected in discontinued operations.

Concurrently with the disposition of our two producing oil and gas properties, the company is not actively expanding our business in the oil and natural gas development arenas.

For the balance or our discussion, the company will focus on its current waste management business.

Competition

Within our Waste Management subsidiaries, we encounter intense competition from governmental, quasi-governmental and private sources in all aspects of our operations. In our geographical region , the industry consists primarily of two national waste management companies and regional and local companies of varying sizes and financial resources, including companies that specialize in certain discrete areas of waste management, operators of alternative disposal facilities and companies that seek to use parts of the waste stream as feedstock for renewable energy and other by-products. Some of our regional competitors can be significant competitors in local markets and are pursuing aggressive regional growth strategies. We compete with these companies as well as with counties and municipalities that maintain their own waste collection and disposal operations.

Operating costs, disposal costs and collection fees vary widely throughout the areas in which we operate. The prices that we charge are determined locally, and typically vary by volume and weight, type of waste collected, treatment requirements, risk of handling or disposal, frequency of collections, distance to final disposal sites, , labor costs and amount and type of equipment furnished to the customer. We face intense competition in our brokerage business based on pricing and quality of service. We have also begun competing for business based on breadth of service offerings. As companies, individuals and communities look for ways to be more sustainable, we are promoting our comprehensive services that go beyond our core business of collecting and disposing of waste.

Seasonal Trends

Our operating revenues tend to be somewhat higher in summer months, primarily due to the higher volume of construction and demolition waste. The volumes of industrial and residential waste in certain regions where we operate also tend to increase during the summer months. Our second and third quarter revenues and results of operations typically reflect these seasonal trends.

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Service disruptions caused by severe storms, extended periods of inclement weather or climate extremes can significantly affect the operating results of the affected Areas. On the other hand, certain destructive weather conditions that tend to occur during the second half of the year, such as the hurricanes that most often impact our operations in the Southern and Eastern U.S., can actually increase our revenues in the areas affected. While weather-related and other "one-time" occurrences can boost revenues through additional work for a limited time, as a result of significant start-up costs and other factors, such revenue can generate earnings at comparatively lower margins.

Employees

As of September 30, 2017, we had no full time employees, and approximately 6-part time employees. All employees are employed within operations, sales and administration.

Financial Assurance and Insurance Obligations

Municipal and governmental waste service contracts generally require contracting parties to demonstrate financial responsibility for their obligations under the contract. Financial assurance is also a requirement for obtaining or retaining disposal site or transfer station operating permits;

We establish financial assurance using surety bonds. The type of assurance used is based on several factors, most importantly: the jurisdiction, contractual requirements, market factors and availability of credit capacity.

Surety bonds and insurance policies are supported by (i) a diverse group of third-party surety and insurance companies; (ii) an entity in which we have a noncontrolling financial interest or (iii) wholly-owned insurance subsidiary.

Insurance

We carry minimal insurance coverages, including general liability, automobile liability, real and personal property, workers' compensation, directors' and officers' liability, pollution legal liability, and business interruption. However, all our subcontractors are required to carry such insurances.

We do not carry any Directors' and Officers' Liability Insurance policy.

Regulations

Our business is subject to extensive and evolving federal, state or provincial and local environmental, health, safety and transportation laws and regulations. These laws and regulations are administered by the U.S. Environmental Protection Agency ("EPA"), and various other federal, state, provincial and local environmental, zoning, transportation, land use, health and safety agencies. Local agencies regularly examine our operations to monitor compliance with these laws and regulations and have the power to enforce compliance, obtain injunctions or impose civil or criminal penalties in case of violations. In recent years, we have perceived an increase in both the amount of government regulation and the number of enforcement actions being brought by regulatory entities against operations in the waste services industry. We expect this heightened governmental focus on regulation and enforcement to continue.

Because the primary mission of our business is to collect and manage solid waste in an environmentally sound manner, a significant amount of our capital expenditures are related, either directly or indirectly, to environmental protection measures, including compliance with federal, state or provincial and local rules. There are costs associated with siting, design, permitting, operations, monitoring, site maintenance, corrective actions, financial assurance, and facility closure and post-closure obligations. In connection with our acquisition, development or expansion of a waste management or disposal facility or transfer station, we must often spend considerable time, effort and money to obtain or maintain required permits and approvals. There are no assurances that we will be able to obtain or maintain required governmental approvals. Once obtained, operating permits are subject to renewal, modification, suspension or revocation by the issuing agency. Compliance with current regulations and future requirements could require us to make significant capital and operating expenditures. However, most of these expenditures are made in the normal course of business and do not place us at any competitive disadvantage.

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Financial Assurance and Insurance Obligations

Financial Assurance

Municipal and governmental waste service contracts generally require contracting parties to demonstrate financial responsibility for their obligations under the contract. Financial assurance is also a requirement for (i) obtaining or retaining disposal site or transfer station operating permits; (ii) supporting variable-rate tax-exempt debt and (iii) estimated final capping, closure, post-closure and environmental remedial obligations at many of our landfills. We establish financial assurance using surety bonds, letters of credit, insurance policies, trust and escrow agreements and financial guarantees. The type of assurance used is based on several factors, most importantly: the jurisdiction, contractual requirements, market factors and availability of credit capacity.

Surety bonds and insurance policies are supported by (i) a diverse group of third-party surety and insurance companies; (ii) an entity in which we have a noncontrolling financial interest or (iii) wholly-owned insurance subsidiary, National Guaranty Insurance Company of Vermont, the sole business of which is to issue surety bonds and/or insurance policies on our behalf. Letters of credit generally are supported by our long-term U.S. revolving credit facility (“$2.25 billion revolving credit facility”) and other credit facilities established for that purpose.

Insurance

We carry a broad range of insurance coverages, including general liability, automobile liability, real and personal property, workers’ compensation, directors’ and officers’ liability, pollution legal liability, business interruption and other coverages we believe are customary to the industry. Our exposure to loss for insurance

Intellectual Property

We currently do not hold any intellectual property and our website is www.usacws.com

ITEM 1A. RISK FACTORS

There are numerous and varied risks, known and unknown, that may prevent us from achieving our goals. If any of these risks actually occur, our business, financial condition or results of operations may be materially adversely affected. In such case, the trading price of our common stock could decline and shareholders could lose all or part of their investment.

Risks Related to our Business Operations

We have generated limited revenues from operations. We have a history of losses and losses are likely to continue in the future.

We have incurred significant losses in the past and we will likely continue to incur losses in the future unless our Waste Management assets prove successful. Even if our brokerage and transfer station businesses are successful, there can be no assurance that we will be able to commercially exploit these resources, generate further revenues or generate sufficient revenues to operate profitably.

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The waste industry is highly competitive, and if we cannot successfully compete in the marketplace, our business, financial condition and operating results may be materially adversely affected.

We encounter intense competition from governmental, quasi-governmental and private sources in all aspects of our operations. In North America, the industry consists primarily of two national waste management companies and regional and local companies of varying sizes and financial resources, including companies that specialize in certain discrete areas of waste management, operators of alternative disposal facilities and companies that seek to use parts of the waste stream as feedstock for renewable energy and other by-products.. We compete with these companies as well as with counties and municipalities that maintain their own waste collection and disposal operations. These counties and municipalities may have financial competitive advantages because tax revenues are available to them and tax-exempt financing is more readily available to them. Also, such governmental units may attempt to impose flow control or other restrictions that would give them a competitive advantage. In addition, some of our competitors may have lower financial expectations, allowing them to reduce their prices to expand sales volume or to win competitively-bid contracts, including large national accounts and exclusive franchise arrangements with municipalities. When this happens, we may lose customers and be unable to execute our pricing strategy, resulting in a negative impact to our revenue growth from yield on base business.

Compliance with existing or future regulations and/or enforcement of such regulations may restrict or change our operations, increase our operating costs or require us to make additional capital expenditures.

Stringent government regulations at the federal, state, provincial, and local level in the United States and Canada have a substantial impact on our business, and compliance with such regulations is costly. A large number of complex laws, rules, orders and interpretations govern environmental protection, health, safety, land use, zoning, transportation and related matters. In recent years, we have perceived an increase in both the amount of government regulation and the number of enforcement actions being brought by regulatory entities against operations in the waste services industry. We expect this heightened governmental focus on regulation and enforcement to continue. Among other things, governmental regulations and enforcement actions may restrict our operations and adversely affect our financial condition, results of operations and cash flows by imposing conditions such as:

- limitations, regulations or levies on collection and disposal prices, rates and volumes;
- limitations or bans on disposal or transportation of out-of-state waste or certain categories of waste;
- mandates regarding the management of solid waste, including requirements to recycle, divert or otherwise process certain waste, recycling and other streams; or

- limitations or restrictions on the recycling, processing or transformation of waste, recycling and other streams.

Regulations affecting the siting, design and closure of landfills could require us to undertake investigatory or remedial activities, curtail operations or close landfills temporarily or permanently. Future changes in these regulations may require us to modify, supplement or replace equipment or facilities. The costs of complying with these regulations could be substantial.

We also have significant financial obligations relating to final capping, closure, post-closure and environmental remediation at our existing landfills. We establish accruals for these estimated costs, but we could underestimate such accruals. Environmental regulatory changes could accelerate or increase capping, closure, post-closure and remediation costs, requiring our expenditures to materially exceed our current accruals and new regulations increase our operating costs in the future, and we are not able to recapture those costs from our customers, such regulations could have a material adverse effect on our results of operations.

Our business depends on our reputation and the value of our brand.

We believe we are developing a reputation for high-quality service, reliability and social and environmental responsibility, and we believe our brand symbolizes these attributes. Adverse publicity, whether or not justified, relating to activities by our operations, employees or agents could tarnish our reputation and reduce the value of our brand. Damage to our reputation and loss of brand equity could reduce demand for our services. This reduction in demand, together with the dedication of time and expense necessary to defend our reputation, could have an adverse effect on our financial condition, liquidity and results of operations, as well as require additional resources to rebuild our reputation and restore the value of our brand.

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General economic conditions can directly and adversely affect our revenues and our income from operations margins.

Our business is directly affected by changes in national and general economic factors that are outside of our control, including consumer confidence, interest rates and access to capital markets. A weak economy generally results in decreased consumer spending and decreases in volumes of waste generated, which decreases our revenues. A weak market for consumer goods can significantly decrease demand by paper mills for recycled corrugated cardboard used in packaging; such decrease in demand can negatively impact commodity prices and our operating income and cash flows. In addition, we have a relatively high fixed-cost structure, which is difficult to quickly adjust to match shifting volume levels. Consumer uncertainty and the loss of consumer confidence may limit the number or amount of services requested by customers. Economic conditions may also limit our ability to implement our pricing strategy. For example, many of our contracts have price adjustment provisions that are tied to an index such as the Consumer Price Index, and our costs may increase in excess of the increase, if any, in the Consumer Price Index.

Our business is subject to operational and safety risks, including the risk of personal injury to employees and others.

Providing environmental and waste management services, including constructing and operating transfer sations, involves risks such as accidents, equipment defects, malfunctions and failures. Any of these risks could potentially result in injury or death of employees and others, a need to shut down or reduce operation of facilities, increased operating expense and exposure to liability for pollution and other environmental damage, and property damage or destruction.

While we seek to minimize our exposure to such risks through comprehensive training, compliance and response, if we were to incur substantial liabilities in excess of any applicable insurance, our business, results of operations and financial condition could be adversely affected. Any such incidents could also tarnish our reputation and reduce the value of our brand. Additionally, a major operational failure, even if suffered by a competitor, may bring enhanced scrutiny and regulation of our industry, with a corresponding increase in operating expense.

We have substantial financial assurance and insurance requirements, and increases in the costs of obtaining adequate financial assurance, or the inadequacy of our insurance coverages, could negatively impact our liquidity and increase our liabilities.

The amount of insurance we are required to maintain for environmental liability is governed by statutory requirements. We believe that the cost for such insurance is high relative to the coverage it would provide and,

therefore, our coverages are generally maintained at the minimum statutorily-required levels. We face the risk of incurring additional costs for environmental damage if our insurance coverage is ultimately inadequate to cover those damages. The inability of our insurers to meet their commitments in a timely manner and the effect of significant claims or litigation against insurance companies may subject us to additional risks. To the extent our insurers are unable to meet their obligations, or our own obligations for claims are more than we estimated, there could be a material adverse effect to our financial results.

We may record material charges against our earnings due to impairments to our assets.

In accordance with U.S. Generally Accepted Accounting Principles ("GAAP"), we capitalize certain expenditures and advances relating to disposal site development, expansion projects, acquisitions, software development costs and other projects. Events that could, in some circumstances, lead to an impairment include, but are not limited to, shutting down a facility or operation or abandoning a development project or the denial of an expansion permit. Additionally, declining waste volumes and development of, and customer preference for, alternatives to traditional waste disposal could warrant asset impairments. If we determine an asset or expansion project is impaired, we will charge against earnings any unamortized capitalized expenditures and advances relating to such asset or project reduced by any portion of the capitalized costs that we estimate will be recoverable, through sale or otherwise. We also carry a significant amount of goodwill on our Consolidated Balance Sheet, which is required to be assessed for impairment annually, and more frequently in the case of certain triggering events. We may be required to incur charges against earnings if such impairment tests indicate that the fair value of a reporting unit is below its carrying value. Any such charges could have a material adverse effect on our results of operations.

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Our capital requirements and our business strategy could increase our expenses, cause us to change our growth and development plans, or result in an inability to maintain our desired credit profile.

If economic conditions or other risks and uncertainties cause a significant reduction in our cash flows from operations, we may reduce or suspend capital expenditures, growth and acquisition activity, implementation of our business strategy, dividend declarations or share repurchases. We may choose to incur indebtedness to pay for these activities, although our access to capital markets is not assured and we may not be able to incur indebtedness at a cost that is consistent with current borrowing rates. Further, our ability to execute our financial strategy and our ability to incur indebtedness is somewhat dependent upon our ability to maintain investment grade ratings on our senior debt. The credit rating process is contingent upon our credit profile, as well as a number of other factors, many of which are beyond our control, including methodologies established and interpreted by third party rating agencies. If we were unable to maintain our investment grade credit ratings in the future, our interest expense would increase and our ability to obtain financing on favorable terms could be adversely affected.

The adoption of climate change legislation or regulations restricting emissions of "greenhouse gases" could increase our costs to operate.

Our landfill operations emit methane, identified as a GHG. There are a number of legislative and regulatory efforts at the state, regional and federal levels to curtail the emission of GHGs to ameliorate the effect of climate change. Should comprehensive federal climate change legislation be enacted, we expect it could impose costs on our operations that might not be offset by the revenue increases associated with our lower-carbon service options, the materiality of which we cannot predict. In 2010, the EPA published a Prevention of Significant Deterioration and Title V Greenhouse Gas Tailoring Rule, which expanded the EPA's federal air permitting authority to include the six GHGs. The rule sets new thresholds for GHG emissions that define when Clean Air Act permits are required. The current requirements of these rules have not significantly affected our operations or cash flows, due to the tailored thresholds and exclusions of certain emissions from regulation. However, if certain changes to these regulations were enacted, such as lowering the thresholds or the inclusion of biogenic emissions, then the amendments could have an adverse effect on our operating costs.

The seasonal nature of our business, severe weather events and "one-time" special projects cause our results to fluctuate, and prior performance is not necessarily indicative of our future results.

Our operating revenues tend to be somewhat higher in summer months, primarily due to the higher volume of construction and demolition waste. The volumes of industrial and residential waste in certain regions where we operate also tend to increase during the summer months. Our second and third quarter revenues and results of operations typically reflect these seasonal trends.

Service disruptions caused by severe storms, extended periods of inclement weather or climate extremes resulting from climate change can significantly affect the operating results of the affected Areas. On the other hand, certain destructive weather conditions that tend to occur during the second half of the year, such as the hurricanes that most often impact our operations in the Southern and Eastern U.S., can actually increase our revenues in the areas affected. While weather-related and other "one-time" occurrences can boost revenues through additional work for a limited time, as a result of significant start-up costs and other factors, such revenue can generate earnings at comparatively lower margins.

For these and other reasons, operating results in any interim period are not necessarily indicative of operating results for an entire year, and operating results for any historical period are not necessarily indicative of operating results for a future period. Our stock price may be negatively impacted by interim variations in our results.

We may experience adverse impacts on our reported results of operations as a result of adopting new accounting standards or interpretations.

Our implementation of and compliance with changes in accounting rules, including new accounting rules and interpretations, could adversely affect our reported financial position or operating results or cause unanticipated fluctuations in our reported operating results in future periods.

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Our officers do not have employment agreements with us and could cease working for us at any time, causing us to cease our operations.

Our officers do not have employment agreements (written or verbal) with us. In the absence of such employment agreements with restrictive covenants on the part of our officers, our officers could leave us at any time or commence working for a competitive business. Furthermore, applicable law under which we operate may cast substantial doubt on the enforceability of any restrictive covenants that we may obtain from our officers in the future. Accordingly, the continued services of our officers cannot be assured. If our officers were to cease working for us, we may have to cease operations.

Risks Related to Our Common Stock

Trading on the OTC Bulletin Board may be volatile and sporadic, which could depress the market price of our common stock and make it difficult for our stockholders to resell their shares.

Our common stock is quoted on the OTC Bulletin Board service of the Financial Industry Regulatory Authority. Trading in stock quoted on the OTC Bulletin Board is often thin and characterized by wide fluctuations in trading prices, due to many factors that may have little to do with our operations or business prospects. This volatility could depress the market price of our common stock for reasons unrelated to operating performance. Moreover, the OTC Bulletin Board is not a stock exchange, and trading of securities on the OTC Bulletin Board is often more sporadic than the trading of securities listed on a quotation system like NASDAQ or a stock exchange like Amex.

The Financial Industry Regulatory Authority sales practice requirements may also limit a stockholder's ability to buy and sell our stock.

In addition to the "penny stock" rules described above, the Financial Industry Regulatory Authority, which we refer to as FINRA, has adopted rules that require that in recommending an investment to a customer, a broker-dealer must have reasonable grounds for believing that the investment is suitable for that customer. Prior to recommending speculative low-priced securities to their non-institutional customers, broker-dealers must make reasonable efforts to obtain information about the customer's financial status, tax status, investment objectives and other information. Under interpretations of these rules, the FINRA believes that there is a high probability that speculative low-priced securities will not be suitable for at least some customers. The FINRA requirements make it more difficult for broker-dealers to recommend that their customers buy our common stock, which may limit your ability to buy and sell our stock and have an adverse effect on the market for shares of our common stock.

ITEM 1B. UNSOLVED STAFF COMMENTS

As a “smaller reporting company”, we are not required to provide the information required by this Item.

Additional Information

We are a public company and file annual, quarterly and special reports and other information with the SEC. We are not required to, and do not intend to, deliver an annual report to security holders. You may read and copy any document we file at the SEC’s public reference room at 100 F Street, N.E., Washington, D.C. 20549. You can request copies of these documents by writing to the SEC and paying a fee for the copying cost. Please call the SEC at 1-800-SEC-0330 for more information about the operation of the public reference room. Our filings are also available, at no charge, to the public at http://www.sec.gov.

ITEM 2. DESCRIPTION OF PROPERTY

Our executive offices are located at 1440 NW 1st Court, Boca Raton FL 33432. These are virtual offices rented for $115 per month on a month to month basis. Our transfer station is located at 5691 Plunket Street, Hollywood Florida. The site was rented for $4650 per month plus sales tax through January 31, 2017 and for $4,850 per month plus sales tax for the one year period ending January 31, 2018. On that site, we have a lease that is valid until January 31, 2018 and then have a (5) Five year option to renew with a base rent of $6,000, plus sales tax. Base rent shall increase 4% each year of Option period.

ITEM 3. LEGAL PROCEEDINGS

We are not a party to any material legal proceedings nor are we aware of any circumstance that may reasonably lead any third party to initiate material legal proceedings against us.

ITEM 4. MINE SAFETY DISCLOSURES

None

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PART II

ITEM 5. MARKET FOR COMMON EQUITY AND RELATED STOCKHOLDER MATTERS AND SMALL BUSINESS ISSUER PURCHASES OF EQUITY SECURITIES

Our shares of common stock are currently trading on the Over the Counter Market under the Symbol “CWSS”. On June 23, 2016, we changed our name to “Creative Waste Solutions, Inc.” upon approval of a majority of our shareholders filed in a Definitive 14C statement.

Trading History

Our common stock is quoted on the Over-The-Counter Market under the symbol “CWSS”

Bid Information*

Financial Quarter Ended	High Bid	Low Bid
30-Sep-17	$ 3.25	3.00
30-Jun-17	$ 2.19	1.75
31-Mar-17	$ 2.19	1.75
31-Dec-16	$ 2.19	1.75
30-Sep-16	$ 2.19	1.75
30-Jun-16	$ 2.19	1.75
31-Mar-16	$ 2.19	1.75
31-Dec-15	$ 2.19	1.75
30-Sep-15	$ 2.19	1.75

* The quotation do not reflect inter-dealer prices, without retail mark-up, mark-down or commission and may not represent actual transactions.

Holders

As of December 29, 2017, there were approximately 210 holders of record of our common stock. As of such date, 6,010,936 common shares were issued and outstanding.

Our transfer agent is Transfer On Line, Inc. Their mailing address is 512 SE Salmon Street, Portland, OR, 97214 and their telephone number is (503)-227-2950.

Equity Compensation Plans

We do not have in effect any compensation plans under which our equity securities are authorized for issuance and we do not have any outstanding stock options.

Purchase of Equity Securities by the Issuer and Affiliated Purchasers

We did not purchase any of our shares of common stock or other securities during our fourth quarter of our fiscal year ended September 30, 2017.

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Recent Sales of Unregistered Securities; Use of Proceeds from Registered Securities

On January 9, 2013 the Company issued 4,950 common shares to a note holder that was entitled to this amount of shares based on the terms pursuant to a note payable of $30,000. The Company was obligated to issue an additional 250 common shares to satisfy the terms of the note.

On March 28, 2013 warrants to purchase 16,000 common shares were exercised by related parties yielding proceeds of $56,000 in cash received

On April 2, 2013 warrants to purchase 1,000 common shares were exercised by related parties yielding proceeds of $3,500 in cash received. The shares were classified as “shares to be issued” in 2013 and issued on March 26, 2014

On June 20, 2013 warrants to purchase 3,571 common shares were exercised by related parties yielding proceeds of $12,500 in cash received. The shares were classified as “shares to be issued” in 2013 and issued on March 26, 2014

On July 17 2013 the Company received $70,000 in a private transaction to purchase 9,333 shares of common stock of the Company. The shares were classified as “shares to be issued” in 2013 and issued on March 26, 2014

On September 10, 2013 warrants to purchase 429 common shares were exercised by related parties yielding proceeds of $1,500 in cash received. The shares were classified as ‘‘shares to be issued” in 2013 and issued on March 26, 2014

On December 23, 2013 the Company issued 2,483,334 shares of common stock with a value of $34,523 for debt.

On March 19, 2014 the Company issued 34,287 shares of common stock with a value of $60,002 for debt.

On March 26, 2014 the Company issued 14,333 shares of common stock with a value of $87,501 which was offset against the liability “shares to be issued “of $88,125. The difference of $624 was offset against interest expense.

On November 18, 2014 the Company issued 3,000 shares with a value of $12,165 to one individual for accounts payable.

On January 15, 2015 the Company issued 40,000 shares of common stock to an officer with a value of $240,000 for services.

On January 15, 2015 the Company issued 2,000 shares to an individual with a value of $12,000 for services.

On January 15, 2015 the Company issued 800,000 shares of common stock to two entities for the conversion of convertible debt with a value of $10,000.

On May 22, 2016 the Company issued 50,000 shares of common stock related to the acquisition of Integrated Waste Solutions valued at $50,000

On June 20, 2016 the Company issued 27,000 common shares under a Regulation D filing to certain shareholders with a value of $27,000

On August 26, 2016 the Company issued 50,000 shares of common stock related to the acquisition of certain assets of Easy Disposal.

On September 30, 2016 the Company issued 350,000 shares of common stock for cash of $350,000.

On April 6, 2017 the Company issued 251,214 shares of common stock to two note holders for the conversion of convertible debt with a value of $173,338.

All of the above noted securities were issued without a prospectus pursuant to Regulation S under the Securities Act. Our reliance upon Rule 903 of Regulation S was based on the fact that the sales of the securities were completed in an “offshore transaction”, as defined in Rule 902(h) of Regulation S. We did not engage in any directed selling efforts, as defined in Regulation S, in the United States in connection with the sale of the securities. Each investor was not a U.S. person, as defined in Regulation S, and was not acquiring the securities for the account or benefit of a U.S. person.

Dividends

We have never declared or paid any cash dividends on our common stock. For the foreseeable future, we intend to retain any earnings to finance the development and expansion of our business, and we do not anticipate paying any cash dividends on our common stock. Any future determination to pay dividends will be at the discretion of the Board of Directors and will be dependent upon then existing conditions, including our financial condition and results of operations, capital requirements, contractual restrictions, business prospects and other factors that the Board of Directors considers relevant.

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There are no restrictions in our articles of incorporation or bylaws that prevent us from declaring dividends. The Nevada Revised Statutes, however, prohibit us from declaring dividends where, after giving effect to the distribution of the dividend:

- we would not be able to pay our debts as they become due in the usual course of business; or

- our total assets would be less than the sum of our total liabilities plus the amount that would be needed to satisfy the rights of stockholders who have preferential rights superior to those receiving the distribution, unless otherwise permitted under our articles of incorporation.

Securities Authorized for Issuance under Equity Compensation Plans

None

ITEM 6. SELECTED CONSOLIDATED FINANCIAL DATA

Not required.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

The following discussion of our financial condition and results of operations should be read in conjunction with our financial statements and the related notes, and other financial information included in this Form 10-K.

Our Management's Discussion and Analysis contains not only statements that are historical facts, but also statements that are forward-looking. Forward-looking statements are, by their very nature, uncertain and risky. These risks and uncertainties include international, national, and local general economic and market conditions; our ability to sustain, manage, or forecast growth; our ability to successfully make and integrate acquisitions; new product development and introduction; existing government regulations and changes in, or the failure to comply with, government regulations; adverse publicity; competition; the loss of significant customers or suppliers; fluctuations and difficulty in forecasting operating results; change in business strategy or development plans; business

disruptions; the ability to attract and retain qualified personnel; the ability to protect technology; the risk of foreign currency exchange rate; and other risks that might be detailed from time to time in our filings with the Securities and Exchange Commission.

Although the forward-looking statements in this Report reflect the good faith judgment of our management, such statements can only be based on facts and factors currently known by them. Consequently, and because forward-looking statements are inherently subject to risks and uncertainties, the actual results and outcomes may differ materially from the results and outcomes discussed in the forward-looking statements. You are urged to carefully review and consider the various disclosures made by us in this report as we attempt to advise interested parties of the risks and factors that may affect our business, financial condition, and results of operations and prospects.

Overview

The address of our principal executive office is located at 1440 NW 1st Court, Boca Raton FL 33432. Our telephone number is (561)-943-5970 . Our company was incorporated in the State of Nevada on December 5, 2003 under the name Computer Maid, Inc. Our company was inactive until February 2006, when we changed our name to Rose Explorations Inc. and became engaged in the exploration of mining properties.

On March 4, 2008, our company completed a merger with our wholly-owned subsidiary, Creative Waste Solutions, Inc., which was incorporated solely to effect the name change of our company to Creative Waste Solutions, Inc.

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On March 4, 2008, we affected a 3 for 1 forward stock split of our authorized, issued and outstanding common stock. As a result, our authorized capital increased from 75,000,000 shares of common stock with a par value of $0.001 to 225,000,000 shares of common stock with a par value of $0.001.

On April 13, 2011, we incorporated a wholly owned subsidiary, Silverstar Mining (Canada) Inc., under the federal laws of Canada. The subsidiary's main purpose is to hold title to mineral property rights situated in Canada as the laws of that country require that only local entities can hold title to mineral property rights situated within its borders.

Effective September 26, 2011, we affected a reverse split our common stock on a 1,000 for 1 basis. As a result of the foregoing, we reduced the number of authorized shares of our common stock from 225,000,000 to 225,000.

On February 29, 2012, we filed a Certificate of Amendment to our company's Articles of Incorporation with the Nevada Secretary of State increasing the number of authorized shares from 225,000 to 225,000,000 shares of common stock $0.001 par value.

On July 22, 2013 we entered into settlement agreements with four debt holders of our company pursuant to which we restructured outstanding demand loans payable in the aggregate amount of $175,028 (inclusive of accrued interest) as convertible debentures.

On February 15, 2013, we closed a Share Exchange Agreement pursuant to which we intended to acquire a wholly owned subsidiary, Arriba Resources Inc. However, effective November 13, 2013 our Board of Directors approved the cancellation and reversal of the Share Exchange Agreement due to a failure of consideration on the part of the seller. As a result of the cancellation and reversal of the Share Exchange Agreement, 2,139,926 shares of our common stock and warrants to acquire 2,078,477 shares of our common stock which were previously authorized (but not issued from treasury) have been cancelled with immediate effect. Consequently, the change of control announced in our current report on Form 8-K filed on May 21, 2013 has been reversed.

As a result of the cancellation and reversal of the Share Exchange Agreement with Arriba, the consolidated financial statements of our Company for the quarterly periods ended March 31, 2013 (filed with the SEC on August 14, 2013) and June 30, 2013 (filed with the SEC on May 20, 2013) may no longer be relied upon owing to their inclusion of the financial information of Arriba. We informed our independent accountants of the cancellation and reversal of the Share Exchange Agreement and intend to file amendments to our Quarterly Reports on Form 10-Q for the periods ended March 31 and June 30, 2013 to reflect our financial condition without consolidation of the financial information of Arriba. The financial statements contained in this current report accurately reflect the deconsolidation of the financial information of Arriba.

On January 23, 2015 the board of directors with the consent of a majority of its shareholders approved amended articles of incorporation to include a change of name to Silverstar Resources, Inc. and a reverse split of its common stock resulting in shareholders receiving one share for every five shares (5 to 1) they hold as of record of that date. In addition, the amendment set the authorized shares of common stock at 220,000,000 and preferred stock at 5,000,000 shares both at a par value of $0.001.

On March 10, 2015 the Company formed 1030029 Ltd, an Alberta numbered company as a wholly owned subsidiary to meet the requirements of holding working interest of Alberta producing oil and gas properties

On June 23, 2016 the company's board changed its name to Creative Waste Solutions, Inc., to address its business focus.

Results of Operations

OVERVIEW

The following discussion should be read in conjunction with our audited consolidated financial statements and the related notes for the years ended September 30, 2017 and September 30, 2016 that appear elsewhere in this annual report. The following discussion contains forward-looking statements that reflect our plans, estimates and beliefs. Our actual results could differ materially from those discussed in the forward-looking statements. Factors that could cause or contribute to such differences include, but are not limited to those discussed below and elsewhere in this annual report, particularly in the section entitled "Risk Factors" beginning on page 10 of this annual report.

Our consolidated financial statements are stated in United States Dollars and are prepared in accordance with United States Generally Accepted Accounting Principles.

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Results of Operations

The following summary of our results of operations should be read in conjunction with our consolidated financial statements for the year ended September 30, 2017, which are included herein.

Expenses

Operating expenses for the year ended September 30, 2017 were $452,485, representing an increase of $163,189 from the $289,296 in expenses incurred during fiscal 2016. The increase was primarily a result of an increase in our business operations and corresponding increases in filing fees, insurance, legal and accounting, and office expense.

Revenue, Net Income and Loss

We had $957,331 in revenues for the year ended September 30, 2017 and $247,866 in revenues for the year ended September 30, 2016. The increase in revenues were due to the fact that in the 2017 period we had twelve months of operations from our Integrated, Creative and Easy Disposal entities which were acquired in the third and fourth quarters of fiscal 2016. Our gross profit in fiscal 2017 was $225,766 versus $88,927 in fiscal 2016, the increase of $136,839 is primarily attributable to the fact that the full year operations of our fiscal 2016 acquisitions are reflected in our fiscal 2017 statement of operations whereas in fiscal 2016 only two quarters of their operations were reflected in the statement of operations.

For the year ended September 30, 2017 we had a net loss of $1,459,747 compared to net income of $2,412,024 during the year ended September 30, 2016. The increase in the net loss was primarily due to a derivative loss on fiscal 2017 of $1,176,869 whereas in fiscal 2016 we had derivative income of $2,644,887. The large increase in the derivative liability loss in fiscal 2017 was primarily due to an increase in our stock price and a decrease in the expected term of the derivative instrument.

Our loss from operations was $226,719 in fiscal 2017 versus $200,369. The increase of $26,350 was primarily due to the increase in operating expenses of $163,189 incurred as a result of our increased operating activity in fiscal 2017 from our prior year acquisitions partially offset by the $136,839 increase of our gross profit in fiscal 2017.

Our operations to date have been financed by the sale of our common stock and third party loans. Our largest operating expenses that affect cash are rent, professional fees, and payroll. The majority of our professional fees consist of auditing and legal expenses incurred in connection with our regulatory filings with the SEC.

We anticipate generating revenues in the foreseeable future, however, revenues that we generate may not be sufficient to cover our operating expenses. If we do not succeed in raising additional capital, we may have to cease operations and you may lose your entire investment.

Liquidity and Capital Resources

At September 30, 2017 we had cash of $1,480 as compared to $5,124 in cash at September 30, 2016. Our accounts payable and accrued expenses at September 30, 2017 were $218,769 and $163,645 as of September 30, 2016. On September 30, 2017 and 2016 we had $241,896 of convertible debentures and notes payable to related parties and advances to related parties of $76,546. As of September 30, 2017 and 2016 we had a derivative liability of $2,684,146 and $1,507,277, respectively, and we had notes payable to unrelated parties of $396,500 and $488,489, respectively. Our total liabilities were $3,617,857 on September 30, 2017 as compared to $2,477,853 as at September 30, 2016. We had a working capital deficit of $3,572,747 as of September 30, 2017 as compared to our working capital deficit of $2,441,838 as of September 30, 2016. However, excluding the non-cash derivative liability, our September 30, 2017 and 2016 working capital deficits were $888,601 and $934,561, respectively.

We have limited revenues to satisfy our ongoing liabilities. Our auditors have issued a going concern opinion. Unless we secure equity or debt financing, of which there can be no assurance, we may not be able to continue any operations.

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Working Capital

Our total current assets as of September 30, 2017 were cash and accounts receivable of $45,110 as compared to total current assets of $36,015 as of September 30, 2016. The increase in current assets were primarily due to accounts receivable increasing due to the increase in operating activity in fiscal 2017.

Our total current liabilities as of September 30, 2017 were $3,617,857 as compared to total current liabilities of $2,447,853 as of September 30, 2016. The increase in current liabilities was primarily attributed to an increase in the derivative liability of $1,176,869 or 78% and an increase in accounts payable and accrued expenses to $218,769 from $163,645, an increase of 34%.

Cash Flows

Operating Activities

Cash used in operating activities was $3,644 for the fiscal year ended September 30, 2017 compared to cash used in operating activities of $144,385 for the fiscal year ended September 30, 2016. The decrease of $140,741 in cash used in operating activities was primarily due to an increase in depreciation and amortization of $139,417.

Investing Activities

Cash used in investing activities was $50,000 for the fiscal year ended September 30, 2017 compared to cash used in investing activities of $612,000 for the fiscal year ended September 30, 2016, a decrease of $562,000. The decrease was due to the expenditures for business acquisitions in fiscal 2016 of $612,000 In fiscal 2017 our only investing activity was a $50,000 deposit made as a down payment towards our proposed purchase of Creative Land Management LLC.

Financing Activities

Net Cash provided by Financing Activities for the fiscal year ended September 30, 2017 was $50,000 compared to $761,300 in the year ended September 30, 2016. The decrease of $711,300 was primarily due to not selling any common stock for cash in fiscal 2017 whereas in fiscal 2016 we sold common stock for $377,000 and notes payable proceeds in fiscal 2017 were $50,000 versus $363,500 in fiscal 2016.

Income & Operation Taxes

We are subject to income taxes in the U.S.

We paid no income taxes in USA for the fiscal year end ended September 30, 2017 due to the net operating loss carryforwards that are available to us in the USA.

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Cash Requirements

We will require additional funds to fund our budgeted expenses over the next 12 months. These funds may be raised through equity financing, debt financing, or other sources, which may result in further dilution in the equity ownership of our shares. There is still no assurance that we will be able to maintain operations at a level sufficient for investors to obtain returns on their investments in our common stock. Further, we may continue to be unprofitable. We need to raise additional funds in the immediate future in order to proceed with our budgeted expenses.

Specifically, we estimate our operating expenses and working capital requirements for the next 12 months to be as follows:

We intend to meet our cash requirements for the next 12 months through a combination of debt financing and equity financing by way of private placements. We currently do not have any arrangements in place to complete any private placement financings and there is no assurance that we will be successful in completing any such financings on terms that will be acceptable to us. If we

Going Concern

The financial statements accompanying this report have been prepared on a going concern basis, which implies that our company will continue to realize its assets and discharge its liabilities and commitments in the normal course of business. Our company has not generated revenues since inception and has never paid any dividends and is unlikely to pay dividends or generate earnings in the immediate or foreseeable future. The continuation of our company as a going concern is dependent upon the continued financial support from our shareholders, the ability of our company to obtain necessary equity financing to achieve our operating objectives, and the attainment of profitable operations. As at September 30, 2017, our company has accumulated losses of $6,040,454. We do not have sufficient working capital to enable us to carry out our stated plan of operation for the next twelve months.

Due to the uncertainty of our ability to meet our current operating expenses and the capital expenses noted above in their report on the financial statements for the year ended September 30, 2017, De Leon & Company, PA., our independent auditors included an explanatory paragraph regarding concerns about our ability to continue as a going concern. Our financial statements contain additional note disclosures describing the circumstances that lead to this disclosure by our independent auditors.

The continuation of our business is dependent upon us raising additional financial support. The issuance of additional equity securities by us could result in a significant dilution in the equity interests of our current stockholders. Obtaining commercial loans, assuming those loans would be available, will increase our liabilities and future cash commitments.

Future Financings

We will require additional financing of $1,100,000 in order to enable us to proceed with our plan of operations, including approximately $900,000 for the purchase of Creative Land Management, LLC, and $200,000 over the next 12 months to pay for our ongoing expenses. These expenses include legal, accounting and audit fees as well as general and administrative expenses. These cash requirements are in excess of our current cash and working capital resources. Accordingly, we will require additional financing in order to continue operations and to repay our liabilities. There is no assurance that any party will advance additional funds to us in order to enable us to sustain our plan of operations or to repay our liabilities.

We anticipate continuing to rely on equity sales of our common stock in order to continue to fund our business operations. Issuances of additional shares will result in dilution to our existing stockholders. There is no assurance that we will achieve any additional sales of our equity securities or arrange for debt or other financing to fund our planned business activities.

We presently do not have any arrangements for additional financing for the expansion of our exploration operations, and no potential lines of credit or sources of financing are currently available for the purpose of proceeding with our plan of operations.

If we are unable to raise the funds that we require to execute our plan of operation, we intend to scale back our operations commensurately with the funds available to us.

Off-Balance Sheet Arrangements

We currently have no off-balance sheet arrangements.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Not required.

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ITEM 8. FINANCIAL STATEMENTS

CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors of Creative Waste Solutions, Inc. and Subsidiaries

We have audited the accompanying balance sheets of Creative Waste Solutions Inc. and Subsidiaries as of September 30, 2017 and 2016 and the related statements of operations, shareholders' equity and cash flows for the two years then ended. Creative Waste Solutions, Inc.'s management is responsible for these financial statements. Our responsibility is to express an opinion on these financial statements based on our audit. We were not engaged to examine management's assertion about the effectiveness of Creative Waste Solutions, Inc.'s internal control over financial reporting as of September 30, 2017.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Creative Waste Solutions, Inc. and Subsidiary as of September 30, 2017 and 2016, and the results of its operations and its cash for the two years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 3 to the financial statements, the Company's ability to raise additional capital through debt and/or equity financing is unknown and the Company has incurred accumulated losses and negative cash flows from operations, which raises substantial doubt about its ability to continue as a going concern. Management's plan in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

De Leon & Company, P.A.

Pembroke Pines, Florida
January 9, 2018

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CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES
(FORMERLY SILVERSTAR RESOURCES, INC.)
CONSOLIDATED BALANCE SHEETS

	September 30, 2017	September 30, 2016
ASSETS		
Current assets -		
Cash	$ 1,480	$ 5,124
Accounts receivable, net	43,630	30,891
Total current assets	45,110	36,015
Deposits	57,000	7,000
Equipment, net	70,500	88,500
Intangible assets, net	272,917	460,417
Goodwill	149,500	149,500
Total assets	$ 595,027	$ 741,432
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current liabilities -		
Accounts payable and accrued expenses	$ 218,769	$ 163,645
Convertible debentures and notes payable, related parties	241,896	241,896
Notes payable	396,500	488,489
Advances-related parties	76,546	76,546
Derivative liability	2,684,146	1,507,277
Total current liabilities	3,617,857	2,477,853
Total liabilities	3,617,857	2,477,853
Stockholders' deficit:		
Preferred Stock;$.001 value 5,000,000 shares authorized, none issued and outstanding	-	-
Common Stock; $.001 par value, 225,000,000 authorized 6,010,936 and 5,759,722 shares issued and outstanding	6,011	5,760
Additional-paid in capital	3,011,613	2,838,526
Accumulated deficit	(6,040,454)	(4,580,707)
Total stockholders' deficit	(3,022,830)	(1,736,421)
Total liabilities and stockholders' deficit	$ 595,027	$ 741,432

The accompanying notes are an integral part of these consolidated financial statements.

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CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES
(FORMERLY SILVERSTAR RESOURCES, INC.)
CONSOLIDATED STATEMENTS OF OPERATIONS

	Year Ended September 30, 2017	2016
Sales	$ 957,331	$ 247,866
Cost of goods sold	731,565	158,939
Gross profit	225,766	88,927
Operating expenses:		
General and administrative	452,485	289,296
Loss from operations	(226,719)	(200,369)
Other income (expenses):		
Gain (loss) on derivative liability	(1,176,869)	2,644,887
Interest expense	(56,159)	(32,494)
Total other income (expenses)	(1,233,028)	2,612,393
Net income (loss)	$ (1,459,747)	$ 2,412,024
Basic earnings (loss) per common share		
Net income (loss)	$ (0.25)	$ 0.60
Diluted earnings (loss) per common share		
Net income (loss)	$ (0.25)	$ 0.48
Basic weighted average shares outstanding	5,882,232	4,025,189
Diluted weighted average shares outstanding	5,882,232	4,980,726

The accompanying notes are an integral part of these consolidated financial statements.

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CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES
(FORMERLY SILVERSTAR RESOURCES, INC.)
CONSOLIDATED STATEMENTS OF STOCKHOLDERS' DEFICIT
YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Common Stock		Additional Paid-In	Accumulated	Total Stockholders'
	Shares	Amount	Capital	Deficit	Deficit
Balance at September 30, 2015	3,436,840	$ 3,437	$ 2,281,275	$ (6,992,731)	$ (4,708,019)
Common stock issued for acquisition	100,000	100	159,400	-	159,500
Common stock issued for cash	377,000	377	376,623	-	377,000
Common stock issued upon conversion of debt	1,845,882	1,846	21,228	-	23,074
Net income	-	-	-	2,412,024	2,412,024
Balance at September 30, 2016	5,759,722	5,760	2,838,526	(4,580,707)	(1,736,421)
Common stock issued upon conversion of debt	251,214	251	173,087	-	173,338
Net Loss	-	-	-	(1,459,747)	(1,459,747)
Balance at September 30, 2017	6,010,936	$ 6,011	$ 3,011,613	$ (6,040,454)	$ (3,022,830)

The accompanying notes are an integral part of these consolidated financial statements.

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CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES
(FORMERLY SILVERSTAR RESOURCES, INC.)
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year Ended September 30, 2017	2016
CASH FLOW FROM OPERATING ACTIVITIES		
Net income (loss)	$ (1,459,747)	$ 2,412,024
Adjustments to reconcile net income (loss) to net cash used in operating activities:		
(Gain) loss in fair value of derivative liability	1,176,869	(2,644,887)
Depreciation and amoritzation	205,500	66,083
Changes in operating assets and liabilities		
Accounts receivable	(12,739)	(30,891)
Accounts payable and accrued expenses	86,473	53,286
NET CASH USED IN OPERATING ACTIVITIES	(3,644)	(144,385)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of businesses		(612,000)
Investment deposit	(50,000)	-
NET CASH USED IN INVESTING ACTIVITIES	(50,000)	(612,000)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from sale of common stock	-	377,000
Proceeds from notes payable	50,000	363,500
Proceeds from advances-related parties	-	20,800
NET CASH PROVIDED BY FINANCING ACTIVITIES	50,000	761,300
Net (decrease) increase in cash	(3,644)	4,915
Cash, beginning of period	5,124	209
Cash, end of period	$ 1,480	$ 5,124
SUPPLEMENTAL CASH FLOWS INFORMATION		
Interest paid	$ 250	$ -
Income taxes paid	$ -	$ -
SUPPLEMENTAL NON CASH INVESTING AND FINANCING ACTIVITIES:		
Common stock issued for acquisition	$ -	$ 159,500
Common stock issued for conversion of convertible debentures and accrued interest	$ 173,338	23,074

The accompanying notes are an integral part of these consolidated financial statements.

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CREATIVE WASTE SOLUTIONS, INC. & SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

NOTE 1 – ORGANIZATION AND BASIS OF PRESENTATION

Creative Waste Solutions, Inc. (formally Silverstar Resources, Inc.) (the "Company") was incorporated under the laws of the State of Nevada on December 5, 2003. On June 23, 2016, the Company's Board of Directors approved of a change of name from Silverstar Resources, Inc. to Creative Waste Solutions Inc. The Company operates in the waste management industry.

On March 10, 2015, the Company formed 1030029 Ltd, an Alberta numbered company as a wholly owned subsidiary to meet the requirements of holding working interest of Alberta producing oil and gas properties.

On April 7, 2016, the Company entered into a membership purchase agreement with Creative Waste Solutions, LLC, a Florida limited liability corporation ("Creative") whereby the Company purchased 100% of the membership interest for $25,000 (see Note 12).

On May 22, 2016, the Company entered into a stock purchase agreement with Florida based, Integrated Waste Transportation Services, Inc. ("Integrated"). Pursuant to the agreement, the Company acquired 100% of the outstanding equity of Integrated in exchange for $300,000 and 50,000 Shares of common stock of the Company (see Note 12).

On August 26, 2016, the Company purchased certain assets of Easy Disposal, Inc. ("Easy"), for an aggregate amount of $396,500 which includes 50,000 shares of common stock of the Company, valued at $2.19 per share and the remainder in cash (see Note 12).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the balance sheet. Actual results could differ from those estimates.

Presentation

The accompanying financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America and the rules of the Securities and Exchange Commission (SEC).

Principles of Consolidation

The consolidated financial statements of the Company include the Company and its wholly-owned subsidiaries, 1030029 Ltd., Creative and Integrated. The operations of Creative and Integrated have only been consolidated since their respective dates of acquisition of April 7, 2016 and May 22, 2016. All material intercompany balances and transactions have been eliminated.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

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Accounts Receivable

The Company grants credit to customers under credit terms that it believes are customary in the industry and does not require collateral to support customer receivables. The Company evaluates its provision for an allowance for doubtful collections, which is based upon a review of outstanding receivables, historical collection information, and existing economic conditions. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the customer. At September 30, 2017 and September 30, 2016, the Company's allowance for doubtful accounts was $0.

Revenue Recognition

The Company recognizes revenue from waste removal services it provides to its customers. The Company's revenue recognition policies comply with FASB ASC Topic 605. Revenue is recognized at the time the waste removal services are completed, when a formal arrangement exists, the price is fixed or determinable, and no other significant obligations of the Company exist and collectability is reasonably assured.

Equipment

Equipment are carried at the cost of acquisition and depreciated over the estimated useful lives of the assets. Costs associated with repair and maintenance is expensed as incurred. Costs associated with improvements which extend the life, increase the capacity or improve the efficiency of our property and equipment are capitalized and depreciated over the remaining life of the related asset. Gains and losses on dispositions of equipment are reflected in operations. Depreciation is provided using the straight-line method over the estimated useful lives of the assets.

Stock-Based Compensation

The Company records stock-based compensation in accordance with FASB ASC Topic 718, "*Compensation – Stock Compensation*." FASB ASC Topic 718 requires companies to measure compensation cost for stock-based employee compensation at fair value at the grant date and recognize the expense over the employee's requisite service period. The Company recognizes in the statement of operations the grant-date fair value of stock options and other equity-based compensation issued to employees and non-employees. There were no options outstanding during the periods presented.

Related Parties

The Company follows ASC 850, *Related Party Disclosures*, for the identification of related parties and disclosure of related party transactions.

Long-lived Assets

The Company assesses long-lived assets, including intangible assets, for impairment in accordance with the provisions of FASB ASC 360 Property, *Plant and Equipment*. A long-lived asset (or group of assets) shall be tested for recoverability whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. The carrying amount of a long lived asset is not recoverable if it exceeds the sum of the undiscounted net cash flows expected to result from the use and eventual disposition of the asset. The amount of impairment loss, if any, is measured as the difference between the net book value of the asset and its estimated fair value. For purposes of these tests, long-lived assets must be grouped with other assets and liabilities for which identifiable cash flows are largely independent of the cash flows of other assets and liabilities. The Company follows ASC Topic 350 in accounting for intangible assets, which requires impairment losses to be recorded when indicators of impairment are present and the undiscounted cash flows estimated to be generated by the assets are less than the assets' carrying amounts. During the years ended September 30, 2017 and 2016, the Company did not sustain any impairment loss.

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Goodwill

Goodwill represents the excess of purchase price over the underlying net assets of businesses acquired. Under accounting requirements, goodwill is not amortized but is subject to annual impairment tests. The Company recorded goodwill of $149,500 related to its August 2016 acquisition of Easy. As of September 30, 2017 and September 30, 2016, the Company performed the required impairment review and concluded that the goodwill was not impaired.

Basic and Diluted Earnings Per Share

Earnings per share is calculated in accordance with ASC Topic 260, *Earnings Per Share*. Basic earnings per share ("EPS") is based on the weighted average number of common shares outstanding. Diluted EPS is based on the assumption that all dilutive convertible instruments were converted. The Company had outstanding convertible notes during the years ended September 30, 2017 and 2016, however, the Company had an operating loss during the year ended September 30, 2017 and, accordingly, the potential convertible shares were not considered in the EPS calculation for the September 30, 2017 year-end period due to the anti-dilutive effect of the convertible notes.

Income Taxes

Income taxes are provided in accordance with ASC Topic 740 *Accounting for Income Taxes*. A deferred tax asset or liability is recorded for all temporary differences between financial and tax reporting and net operating loss carry forwards. Deferred tax expense (benefit) results from the net change during the year of deferred tax assets and liabilities. Deferred tax assets are reduced by a valuation allowance when, in the opinion of management, it is more likely than not that some portion of all of the deferred tax assets will be realized. Deferred tax assets and liabilities are adjusted for the effects of changes in tax laws and rates on the date of enactment.

Under ASC 740, a tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded. The adoption had no effect on the Company's consolidated financial statements.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform to the current year presentation. These reclassifications had no effect on the previously reported net loss or stockholders' deficit.

Recently Issued Accounting Pronouncements

No new accounting pronouncements were issued during the year ended September 30, 2017 that would have a material effect on the Company's consolidated financial statements.

NOTE 3 - GOING CONCERN

As shown in the accompanying financial statements, the Company has an accumulated deficit of $6,040,454 as of September 30, 2017 and incurred a loss from operations of $226,719 for the year then ended. Unless the Company is able to attain profitability and increases in stockholders' equity, these conditions raise substantial doubt as to the Company's ability to continue as a going concern. The consolidated financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

The Company continues to review its expense structure in an attempt to reduce operating costs.

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NOTE 4 - EQUIPMENT

Equipment at September 30, 2017 consisted of the following:

Equipment	$ 90,000
	90,000
Less accumulated depreciation	(19,500)
Equipment, net	$ 70,500

Equipment at September 30, 2016 consisted of $90,000 less accumulated depreciation of $1,500, a net book value of $88,500.

Depreciation expense for the year ended September 30, 2017 and 2016 was $18,000 and $1,500, respectively.

NOTE 5 – INTANGIBLE ASSETS

Intangible assets at September 30, 2017 consisted of the following:

Customer lists	$ 375,000
Licenses	150,000
	525,000
Less accumulated amortization	(252,083)
Intangible assets, net	$ 272,917

The customer lists are being amortized over 24 months and the licenses are not being amortized.

Intangible assets at September 30, 2016 consisted of the customer lists of $375,000 and the licenses of $150,000 less accumulated amortization of $64,583 for net intangible assets of $460,417.

Amortization expense for the year ended September 30, 2017 and 2016 was $187,500 and $64,583, respectively.

Future amortization of intangible assets is as follows:

Year ending September 30, 2018	
	$ 122,917
	$ 122,917

NOTE 6 - ASSET HELD FOR SALE

On April 14, 2015, the Company acquired the working interest of two producing oil and gas properties in Alberta Canada for US $80,000. The Company has determined that the asset does not fit the future plans of the Company. Under the guidelines of ASC 360 *Newly Acquired Asset Classified as Held for Sale*, the Company is actively seeking to dispose of the asset through a sale. During the year ended September 30, 2015, the Company determined that this asset had become impaired and took a charge to earnings of $80,000 (see Note 15).

NOTE 7 – CONVERTIBLE DEBENTURES - RELATED PARTY

On January 15, 2015, the Company amended the convertible debenture with the principal of $75,754 of a related party so that the debenture became anti-dilutive with a conversion price set at $0.35 regardless of any forward or reverse splits in the Company's common stock.

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On February 23, 2015, a shareholder holding a debenture with a principal balance of $75,754 and other advances to the Company of $149,142 of which $24,328 was borrowed during September 30, 2015 and $124,814 was the outstanding balance at September 30, 2014 made demand for payment of the total amounts owed including interest. The Company was not able to pay the outstanding balances. The Company and shareholder came to an agreement that the shareholder could convert his $75,754 convertible note payable and interest at $0.15 and the advances of $149,142 plus further advances up to $150,000 at a 15% discount to the closing price as of date of the agreement or $0.15 per share. The shareholder agreed to advance an additional $50,000 to the Company to acquire assets for the Company. The $50,000 is not convertible and is accounted for as advances due to related party see Note 10.

The change in terms of the $75,754 convertible note created derivative liability and required the Company to record fair value at the inception of the derivative and for each subsequent reporting period. The fair value of the embedded derivatives at September 30, 2017 was determined using the Black Scholes based on the following assumptions: (1) dividend yield of 0%; (2) expected volatility of 70.24%, (3) weighted average risk-free interest rate of 1.29%, (4) expected life of 1.0 years, and (5) estimated fair value of the Company's common stock is $3.25. The fair value calculated as of September 30, 2017 was $2,684,146. During the year ended September 30, 2017 the increase in fair value of $1,176,869 resulted in a loss reflected in the statement of operations. During the year ended September 30, 2016 the decrease in fair value of $2,644,887 resulted in a gain reflected in the statement of operations.

The addition of a conversion feature for the advances of $149,142 created a beneficial conversion feature as of September 30, 2015 of $149,142. Due to the advances having no terms and being due on demand, this amount was expensed as interest expense for the year ended September 30, 2015.

As of September 30, 2017 and September 30, 2016, the amount due under the convertible debentures to related party was $224,896 and $224,896, respectively.

NOTE 8 - NOTES PAYABLE

On June 2, 2014, the Company issued a long term note payable for $81,989 to an entity for advances on work completed on the Company’s Ahbau Lake mining property in British Columbia, Canada. The note is unsecured, and bears interest at 10% per year and matures in one year at which time all principal and interest is due and payable. On April 6, 2017 the outstanding balance of $81,989 plus accrued interest of $23,242 was converted to 152,509 shares of the Company’s common stock.

On April 2, 2015, the Company issued a $60,000 one-year note bearing interest of 9% as part of the acquisition of the working interest in the Alberta oil and gas property. On April 6, 2017 the outstanding balance of $60,000 plus accrued

interest of $8,107 was converted to 98,705 shares of the Company's common stock.

On December 29, 2015, the Company issued a $17,500 note payable bearing interest of 6% to an unrelated party. The proceeds of the note were used for working capital.

On April 4, 2016, the Company issued a $29,000 note payable bearing interest of 10% to an unrelated party. The proceeds of the note were used for working capital.

On August 16, 2016, the Company issued a $17,000, 10% annual interest, demand note payable to a related party.

On August 26, 2016, the Company issued two notes payable to unrelated parties for $300,000 that bear annual interest at 10%. The proceeds of the note were used to purchase Easy.

On July 30, 2017, the Company issued a note payable on demand to an unrelated party for $50,000 that bears annual interest at 10%. The proceeds of the note were used to make a deposit for the planned purchase of a Florida Limited Liability Company as disclosed in Note 16.

NOTE 9 – ADVANCES - RELATED PARTIES

The Company received advances from two related parties totaling $76,546 and $76,546 as of September 30, 2017 and September 30, 2016, respectively. The advances are unsecured, do not have a term and carry no interest rate.

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NOTE 10 – DERIVATIVE INSTRUMENTS

During the year ended September 30, 2016, the Company changed the conversion features on a convertible instrument that require liability classification under ASC 815. These instruments are measured at fair value at the end of each reporting period. (See Note 7).

As defined in FASB ASC 820, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). The Company utilized the market data of similar entities in its industry or assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable. The Company classifies fair value balances based on the observability of those inputs. FASB ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement).

The three levels of the fair value hierarchy are as follows:

- Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. Level 1 primarily consists of financial instruments such as exchange-traded derivatives, marketable securities and listed equities

The following table sets forth by level within the fair value hierarchy the Company's financial assets and liabilities that were accounted for at fair value as of September 30, 2017 and 2016:

Recurring Fair Value Measures	Level 1	Level 2	Level 3	Total
Derivative liabilities-Sept. 30, 2017	$ -	$ -	$ 2,684,146	$ 2,684,146
Derivative liabilities-Sept. 30, 2016	$ -	$ -	$ 1,507,277	$ 1,507,277

The following table represents the change in the fair value of the derivative liabilities during the year ended September 30, 2017 and 2016:

Fair value of derivatives, September 30, 2015	$ 4,152,164
Change in fair value of derivative liability – gain	(2,644,887)
Fair value of derivatives, September 30, 2016	1,507,277

Fair value of derivatives, September 30, 2016	1,507,277
Change in fair value of derivative liability - loss	1,176,869
Fair value of derivatives, September 30, 2017	$ 2,684,146

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NOTE 11 – EARNINGS (LOSS) PER SHARE

Earnings (loss) per share is calculated using the weighted average number of shares of common stock outstanding during the applicable period. Basic weighted average common shares outstanding is computed using the weighted average shares outstanding during the period. Diluted earnings (loss) per share is computed using the weighted average number of common shares outstanding and if dilutive, potential common shares outstanding during the period. Potential common shares consist of the additional common shares issuable upon the conversion of convertible debentures. The effect on the number of common shares outstanding assuming conversion of the convertible debentures as of September 30, 2017 would result in an increase of approximately 1,877,706 shares. The Company incurred an operating loss for the year ended September 30, 2017, accordingly, the convertible shares were not used to calculate EPS for that period due to their anti-dilutive effect.

NOTE 12 – ACQUISITIONS

On April 7, 2016, the Company entered into a membership purchase agreement with Creative whereby the Company purchased 100% of the membership interest for $25,000.

On May 22, 2016, the "Company entered into a stock purchase agreement with Integrated. Pursuant to the agreement, the Company acquired 100% of the outstanding equity of Integrated in exchange for $300,000 and 50,000 shares of common stock of the Company. The common stock was valued at $1.00 per shares which was the closing price of the Company’s common stock on May 22, 2016.

On August 26, 2016, the Company purchased certain assets of Easy for an aggregate amount of $396,500 which includes 50,000 shares of common stock of the Company and $287,000 in cash. The common stock was valued at $2.19 per shares, which was the closing price of the Company’s common stock on August 26, 2016.

The Company purchased Creative, Integrated and Easy to integrate itself in the waste management business in southeastern region of the United States.

The transactions are accounted for as business combinations in accordance with ASC 805. A summary of the purchase price allocations at fair value is below.

	Creative	Integrated	Easy
Furniture and equipment	$ -	$ -	$ 90,000
Deposit	-	-	7,000
Customer list	25,000	350,000	-
License	-	-	150,000
Goodwill	-	-	149,500
Purchase price	$ 25,000	$ 350,000	$ 396,500

The customer lists are being amortized over 24 months and licenses are not being amortized.

The unaudited pro forma information showing the operating results as if all the acquisitions took place on October 1, 2014 is not currently available.

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NOTE 13 - EQUITY

During the years ended September 30, 2017 and 2016 the Company issued 251,214 and 1,845,882 shares of common stock, respectively, upon the conversion of debt to equity. During the year ended September 30, 2016 the Company issued 100,000 common shares for the May 22, 2016 and August 26, 2016 acquisitions disclosed in Note 12 and the Company issued 377,000 common shares for cash at $1 per share.

NOTE 14– INCOME TAXES

The Company has losses carried forward for income tax purposes through September 30, 2017. There are no current or deferred tax expenses for the years ended September 30, 2017 and 2016 due to the Company's loss position. The Company has fully reserved for any benefits of these losses utilizing a statutory federal income tax rate of 34%. The deferred tax consequences of temporary differences in reporting items for financial statement and income tax purposes are recognized, as appropriate. Realization of the future tax benefits related to the deferred tax assets is dependent on many factors, including the Company's ability to generate taxable income within the net operating loss carry-forward period. Management has considered these factors in reaching its conclusion as to the valuation allowance for financial reporting purposes.

The deferred income tax asset for the years ended September 30, 2017 and 2016 consists of the following:

	2017	2016
Deferred income tax asset attributed to:		
Current operations	$ 94,962	$ 73,393
Less: Change in valuation allowance	(94,962)	(73,393)
Net refundable amount	$ -	$ -

The composition of the Company's deferred tax assets as at September 30, 2017 and September 30, 2016 are as follows:

	September 30, 2017	Sept. 30, 2016

Income tax operating loss carryforward	$	2,875,794	$	2,596,494
Statutory federal income tax rate		34%		34%
Effective income rate		0%		0%
Deferred tax assets:				
Net operating loss carryforward	$	914,020	$	882,808
Amortization of intangible assets		82,497		18,747
Total deferred tax assets		996,517		901,555
Less: valuation allowance		(996,517)		(901,555)
Net deferred tax asset		-		-

The potential income tax benefit of these losses has been offset by a full valuation allowance.

As of September 30, 2017, the Company has an unused net operating loss carry-forward balance of approximately $2,876,000 that is available to offset future taxable income. This unused net operating loss carry-forward balance expires between 2025 and 2036.

The issuance of 2,532,054 shares of common stock during the year ended September 30, 2014 affected a change in control of the Company. Due to the change in control, the tax loss carryforward may only be used on a formula basis under IRS section 382 which will affect the benefit the Company can gain from the tax loss.

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NOTE 15 – DISCONTINUED OPERATIONS

Prior to the business acquisitions referred to in Note 12, the Company operated in the oil and gas industry. The Company discontinued operating in the oil and gas industry and operates in the waste management industry. Accordingly, the financial statements for the year ended September 30, 2015 reflect a loss from discontinued operations from the oil and gas operations. The Company wrote-off an asset consisting of two oil and gas properties located in Alberta Canada in the September 30, 2015 fiscal year as disclosed in Note 6. The Company is actively seeking to dispose of the asset through a sale and will account for the disposition of this property as a discontinued operation.

NOTE 16 – COMMITMENTS AND CONTINGENCIES

Lease

The Company leases operations facility located in Hollywood, FL under a long-term operating lease expiring in January 2018, with the option to renew for an additional five years. For the twelve months ended January 31, 2017 the base monthly rent was $4,650 plus sales tax. For the twelve months ended January 31, 2018 the base monthly rent is $4,850 plus sales tax. The lease was acquired with the acquisition of Easy. Rent expense was $61,131 and $7,229 for the years ended September 30, 2017 and 2016, respectively.

As of September 30, 2017, future minimum annual payments, including sales tax, under operating lease agreements for fiscal year ending September 30 are as follows:

2017	$	-0-
2018		20,758
	$	20,758

Membership Purchase Agreement:

On August 2, 2017, the Company entered into a “Membership Purchase Agreement” with a Florida based Limited Liability Company (LLC). Pursuant to the agreement, the Company will acquire 100% of the membership interests of the LLC for a $2,600,000 purchase price. The acquisition is contingent on the Company’s raising of the funds needed

to consummate the transaction. The Company made a non-refundable deposit of $50,000, an additional $943,371 is required at closing (net of closing credits) and the seller will provide $1,600,000 of financing. The closing date has been extended to January 31, 2018.

NOTE 17 – MAJOR CUSTOMER

The Company has a concentration risk in that one customer accounted for approximately 39.7% of its sales during the year ended September 30, 2017.

NOTE 18 – SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were issued and has determined that there are no material subsequent events that would require an adjustment to the financial statements. The following subsequent event is the sole disclosure that is required.

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ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURES

None

ITEM 9A. CONTROLS AND PROCEDURES

Evaluation of Disclosure Controls and Procedures

The Company's Chief Executive Officer/ Chief Financial Officer has evaluated the effectiveness of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act) as of September 30, 2017. Based upon such evaluation, the Chief Executive Officer/Chief Financial Officer has concluded that, as of September 30, 2017, the Company's disclosure controls and procedures were not effective. This conclusion by the Company's Chief Executive Officer/Chief Financial Officer does not relate to reporting periods after September 30, 2017.

Management's Report on Internal Control over Financial Reporting

Under the supervision and with the participation of our management, including our Chief Executive Officer/Chief Financial Officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting as of September 30, 2017 based on the framework stated by the Committee of Sponsoring Organizations of the Treadway Commission. Furthermore, due to our financial situation, we will be implementing further internal controls as we become operative so as to fully comply with the standards set by the Committee of Sponsoring Organizations of the Treadway Commission.

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act. Our internal control system was designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes, in accordance with generally accepted accounting principles. Because of inherent limitations, a system of internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate due to change in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Based on its evaluation as of September 30, 2017, our management concluded that our internal controls over financial reporting were not effective as of September 30, 2017 due to the material weaknesses set forth below. A material weakness is a deficiency, or a combination of control deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

The material weaknesses relates to the following:

1. Accounting and Finance Personnel Weaknesses – Our current accounting staff is relatively small and we do not have the required infrastructure of meeting the higher demands of being a U.S. public company, accordingly, we do not have the segregation of duties consistent with a strong system of internal control. Additionally, our CEO and CFO are the same person, therefore, we do not have the checks and balances present when a company has multiple executives.

2. Lack of Internal Audit Function – We lack sufficient resources to have an internal audit function.

In order to mitigate these material weaknesses to the fullest extent possible, all work of the CFO is reviewed by a Director of the Company. All unexpected results are investigated. At any time, if it appears that any control can be implemented to continue to mitigate such weaknesses, it will be immediately implemented. The Company continues to study the implementation of additional internal controls over accounting and financial reporting.

This Form 10-K does not include an attestation report of the Company's registered public accounting firm regarding internal control over financial reporting because the attestation report requirement has been removed for "smaller reporting companies" under the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010.

Changes in Internal Control Over Financial Reporting

We have not made any changes in our internal controls over financial reporting that occurred during the period covered by this Form 10-K that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

None.

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PART III

ITEM 10. DIRECTORS, EXECUTIVE OFFICERS, PROMOTERS, CONTROL PERSONS AND CORPORATE GOVERNANCE; COMPLIANCE WITH SECTION 16(A) OF THE EXCHANGE ACT

Directors and Officers

The following individuals serve as the directors and executive officers of our company as of the date of this annual report. All directors of our company hold office until the next annual meeting of our shareholders or until their successors have been elected and qualified. The executive officers of our company are appointed by our board of directors and hold office until their death, resignation or removal from office.

Name	Position Held with Our Company	Age	Date First Elected or Appointed
Jared Robinson	Chief Executive Officer, and Director	46	March 3, 2013
Joseph Graham	Secretary and Director	34	August, 11, 2013

Business Experience

The following is a brief account of the education and business experience during at least the past five years of each director, executive officer and key employee of our company, indicating the person's principal occupation during that period, and the name and principal business of the organization in which such occupation and employment were carried out.

Jared Robinson – President and Director

Jared Robinson has acted as a director of our company's board of Directors since March 3, 2013 and as Chairman since August 11, 2013. Mr. Robinson has more than 15 years of management experience and substantial financial experience gained from creating and operating two successful start-ups from conception through sale. In September of 2010 Mr. Robinson sold Navicus, a company that he founded in 2001 to Pinkerton C and I. Mr. Robinson served as President and was integral in all aspects of the company's success, from securing key accounts, overseeing all the

financials, vendor relationships, and managing the 30 plus employees. Prior to Navicus, Mr. Robinson served as COO of Greene's Pharmacy. Greene's was founded in 1996 and sold in 2000. Greene's was an institutional pharmacy that sold pre-packaged prescriptions to the Assisted Living Facility community in South Florida. Mr. Robinson secured key accounts, managed the operations, and oversaw all of the financials. Most recently, Mr. Robinson served as COO of Clean Beach Technologies. Clean Beach Technologies was a company formed with technology approved by British Petroleum to remediate oil from the beach sand following the Deep Water Horizon Oil spill in the Gulf Coast. After running the company for a year and securing contracts with the municipalities in the Gulf Coast, the company eventually sold its technology. Mr. Robinson is currently an active member of MSHA (Mine Safety and Health Administration).

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Joseph Graham – Secretary and Director

Joseph Graham was appointed as secretary and director of our company on August 11, 2013. Joseph Graham is an attorney at law admitted to the Bar in the States of New York and New Jersey. Mr. Graham has a diverse skill set through his various jobs in the legal field. In 2008 Mr. Graham worked in the U.S. EPA Office of Enforcement and Compliance Assurance, Air Enforcement Division. In 2009 he worked with the Community Health Law Project, a project that prosecuted civil rights cases on behalf of the handicapped and indigent. In 2010 Mr. Graham worked for the Honorable Michael J. Yavinsky in the New York Criminal Court System where he reviewed party motion submissions, researched legal issues for pending motion hearings and decisions, and helped create a sentencing chart as a reference for all New York City Criminal Court Judges. In 2011 to 2012, Mr. Graham worked with Fred Alger Management where he received his training on SEC law and worked with general counsel of the mutual fund complex and was responsible for various regulatory filings with the SEC, reviewed all agreements, acted as a liaison with sales and marketing departments regarding their responsibilities under securities law, and provided guidance to portfolio managers and analysts regarding investment restrictions. Mr. Graham currently practices with the Community Health Law Project, advising and representing clients on a range of family, consumer, and housing law matters. Mr. Graham graduated from Pace University School of Law in 2010 and received his Bachelor of Arts from Montclair State University and was magna cum laude in 2007.

Family Relationships

There are no family relationships among any of our directors, executive officers and proposed directors or executive officers.

Committees of the Board

All proceedings of our board of directors were conducted by resolutions consented to in writing by all the directors and filed with the minutes of the proceedings of the directors. Such resolutions consented to in writing by the directors entitled to vote on that resolution at a meeting of the directors are, according to the corporate laws of the state of Nevada and the bylaws of our company, as valid and effective as if they had been passed at a meeting of the directors duly called and held.

Our audit committee consists of our entire board of directors.

Our company currently does not have nominating, compensation committees or committees performing similar functions nor does our company have a written nominating, compensation or audit committee charter. Our board of directors does not believe that it is necessary to have such committees because it believes that the functions of such committees can be adequately performed by our directors.

Our company does not have any defined policy or procedure requirements for shareholders to submit recommendations or nominations for directors. The directors believe that, given the early stage of our development, a specific nominating policy would be premature and of little assistance until our business operations develop to a more advanced level. Our company does not currently have any specific or minimum criteria for the election of nominees to the board of directors and we do not have any specific process or procedure for evaluating such nominees. Our directors assess all candidates, whether submitted by management or shareholders, and make recommendations for election or appointment.

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Audit Committee and Audit Committee Financial Expert

Our board of directors has determined that none of the members of our audit committee qualifies as an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K, and is "independent" as the term is used in Item 7(d)(3)(iv) of Schedule 14A under the Securities Exchange Act of 1934, as amended.

We believe that the members of our board of directors are collectively capable of analyzing and evaluating our financial statements and understanding internal controls and procedures for financial reporting. We believe that retaining an independent director who would qualify as an "audit committee financial expert" would be overly costly and burdensome and is not warranted in our circumstances given the early stages of our development and the fact that we have not generated any material revenues to date. In addition, we currently do not have nominating, compensation or audit committees or committees performing similar functions nor do we have a written nominating, compensation or audit committee charter. Our board of directors does not believe that it is necessary to have such committees because it believes the functions of such committees can be adequately performed by our board of directors.

Code of Ethics

We adopted a Code of Ethics applicable to all of our directors, officers, employees and consultants, which is a "code of ethics" as defined by applicable rules of the SEC. Our Code of Ethics is attached as an exhibit to our annual report on Form 10-KSB filed on December 29, 2008. If we make any amendments to our Code of Ethics other than technical, administrative, or other non-substantive amendments, or grant any waivers, including implicit waivers, from a provision of our Code of Ethics to our chief executive officer, chief financial officer, or certain other finance executives, we will disclose the nature of the amendment or waiver, its effective date and to whom it applies in a Current Report on Form 8-K filed with the SEC.

We will provide a copy of the Code of Business Conduct and Ethics to any person without charge, upon request. Requests may be sent in writing to: Creative Waste Solutions, Inc., 1489 West Warm Springs Road, Ste. 110, Henderson, Nevada 89014.

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ITEM 11. EXECUTIVE COMPENSATION.

The following tables sets for the compensation for all officers and directors during the past three years:

DIRECTORS and OFFICERS - COMPENSATION

SUMMARY COMPENSATION TABLE

Name and Principal Position	Year	Salary ($)	Bonus ($)	Stock Awards ($)	Option Awards ($)	Non-Equity Incentive Plan Compensa-tion ($)	Change in Pension Value and Nonqualified Deferred Compensation Earnings ($)	All Other Compensa-tion ($)	Total ($)
Joseph Graham[1]	2017	--	---	--	--	--	--	--	--
Secretary and	2016	--	--	--	--	--	--	--	--
Director	2015	--	--	--	--	--	--	--	--
Jared Robinson[2]	2017	--	--	--	--	--	--	--	--
Chairman, Director, Former Chief	2016	--	--	--	--	--	--	--	--
Financial Officer	2015	--	--	--	--	--	--	--	--
Lowell Holden[3] *Former Chief Financial Officer*	2015	--	--	--	--	--	--	47,500	47,500
Abraham Mishal[4]	2017								
Director	2016	--							

(1) Joseph Graham has been our secretary and director since August 11, 2013.
(2) Jared Robinson was appointed as our Chief Financial Officer and Director on March 3, 2013. Mr. Robinson resigned as Chief Financial Officer and was appointed Chairman of our Board of Directors on August 13, 2013
(3) Lowell Holden acted as our Chief Financial Officer and a Director from February 1, 2011 until his resignation on September 13, 2015. Mr. Holden accrued $ 66,000 consulting fees of which $11,500 was paid to his consulting Company Mayday Management, Inc. in October, 2014
(4) Mr. Abraham Mishal was elected to our Board of Directors on July 15, 2016

Narrative Disclosure to Summary Compensation Table

There are no employment contracts, compensatory plans or arrangements, including payments to be received from our company with respect to any executive officer, that would result in payments to such person because of his or her resignation, retirement or other termination of employment with our company, or its subsidiaries, any change in control, or a change in the person's responsibilities following a change in control of our company.

Stock Option Plan

Currently, we do not have a stock option plan in favor of any director, officer, consultant or employee of our company.

Stock Options/SAR Grants

During our fiscal year ended September 30, 2017 there were no options granted to our named officers or directors.

Outstanding Equity Awards at Fiscal Year End

No equity awards were outstanding as of the year ended September 30, 2017.

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Compensation of Directors

We reimburse our directors for expenses incurred in connection with attending board meetings. We have not paid any director's fees or other cash compensation for services rendered as a director since our inception to September 30, 2017.

We have no formal plan for compensating our directors for their service in their capacity as directors, although such directors are expected in the future to receive stock options to purchase common shares as awarded by our board of directors. Directors are entitled to reimbursement for reasonable travel and other out-of-pocket expenses incurred in connection with attendance at meetings of our board of directors. No director received and/or accrued any compensation for their services as a director, including committee participation and/or special assignments.

We have determined that none of our directors are independent directors, as that term is used in Item 7(d)(3)(iv)(B) of Schedule 14A under the *Securities Exchange Act of 1934*, as amended, and as defined by Rule 4200(a)(15) of the NASDAQ Marketplace Rules.

Pension, Retirement or Similar Benefit Plans

There are no arrangements or plans in which we provide pension, retirement or similar benefits for directors or executive officers. We have no material bonus or profit sharing plans pursuant to which cash or non-cash compensation is or may be paid to our directors or executive officers, except that stock options may be granted at the discretion of the board of directors or a committee thereof.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table sets forth, as of December 29, 2017 certain information concerning the beneficial ownership of our common stock, by (i) each person known by us to own beneficially five per cent (5%) or more of the outstanding shares of each class, (ii) each of our directors and executive officers, and (iii) all of our executive officers and directors as a group.

The number of shares beneficially owned by each 5% stockholder, director or executive officer is determined under the rules of the Securities and Exchange Commission, or SEC, and the information is not necessarily indicative of beneficial ownership for any other purpose. Under those rules, beneficial ownership includes any shares as to which the individual or entity has sole or shared voting power or investment power and also any shares that the individual or entity has the right to acquire within 60 days after October 31, 2013 through the exercise of any stock option, warrant or other right, or the conversion of any security. Unless otherwise indicated, each person or entity has sole voting and investment power (or shares such power with his or her spouse) with respect to the shares set forth in the following table. The inclusion in the table below of any shares deemed beneficially owned does not constitute an admission of beneficial ownership of those shares.

Address of Beneficial Owner	**Amount and Nature of Beneficial Ownership (1)**	**Percentage of Class**
Joseph Graham[4] 1489 West Warm Springs Road Suite 110 Henderson, NV 89014	30,000	.87%
Jared Robinson[5] 1489 West Warm Springs Road Suite 110 Henderson, NV 89014	50,000	1.45%
Petra Corporation 1489 West Warm Springs Road Suite 110 Henderson, NV 89014	470,000	13.68%
Lilia Mishal 1489 West Warm Springs Road Suite 110 Henderson, NV 89014	581,316	16.91%
Jaime Mayo	1,001,000	29.13%

1489 West Warm Springs Road Suite 110 Henderson, NV 89014		
Directors and Executive officers as a Group	80,000	2.32%

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We are unaware of any contract or other arrangement or provisions of our Articles or Bylaws the operation of which may at a subsequent date result in a change of control of our company. There are not any provisions in our Articles or Bylaws, the operation of which would delay, defer, or prevent a change in control of our company.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS, AND DIRECTOR INDEPENDENCE.

Except as described below, none of the following persons has any direct or indirect material interest in any transaction to which we are a party during the past two years, or in any proposed transaction to which our company is proposed to be a party:

A. any director or officer;

B. any proposed nominee for election as a director;

C. any person who beneficially owns, directly or indirectly, shares carrying more than 5% of the voting rights attached to our common stock; or

D. any relative or spouse of any of the foregoing persons, or any relative of such spouse, who has the same house as such person or who is a director or officer of any parent or subsidiary.

Director Independence

We currently act with two directors, consisting Joseph Graham and Jared Robinson. We do not have a standing audit, compensation or nominating committee, but our entire board of director's acts in such capacities. We believe that our members of our board of directors are capable of analyzing and evaluating our financial statements and understanding internal controls and procedures for financial reporting. The board of directors of our company does not believe that it is necessary to have an audit committee because we believe that the functions of an audit committee can be adequately performed by the board of directors. In addition, we believe that retaining an independent director who would qualify as an "audit committee financial expert" would be overly costly and burdensome and is not warranted in our circumstances given the early stages of our development

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

De Leon & Company, PA was our independent auditors for the fiscal years ended September 30, 2017 and September 30, 2016.

The following table shows the fees paid or accrued by us for the audit and other services provided by our auditor for fiscal 2017 and 2016.

	2017	2016
Audit Fees	$ 32,500	$ 17,500
Audit-Related Fees		
Tax Fees		
All Other Fees		
Total	$ 32,500	$ 17,500

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As defined by the SEC, (i) "audit fees" are fees for professional services rendered by our principal accountant for the audit of our annual financial statements and review of financial statements included in our Form 10-K, or for services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements for those fiscal years; (ii) "audit-related fees" are fees for assurance and related services by our principal accountant that are reasonably related to the performance of the audit or review of our financial statements and are not reported under "audit fees;" (iii) "tax fees" are fees for professional services rendered by our principal accountant for tax compliance, tax advice, and tax planning; and (iv) "all other fees" are fees for products and services provided by our principal accountant, other than the services reported under "audit fees," "audit-related fees," and "tax fees."

Under applicable SEC rules, the Audit Committee is required to pre-approve the audit and non-audit services performed by the independent auditors in order to ensure that they do not impair the auditors' independence. The SEC's rules specify the types of non-audit services that an independent auditor may not provide to its audit client and establish the Audit Committee's responsibility for administration of the engagement of the independent auditors. Until such time as we have an Audit Committee in place, the Board of Directors will pre-approve the audit and non-audit services performed by the independent auditors.

Consistent with the SEC's rules, the Audit Committee Charter requires that the Audit Committee review and pre-approve all audit services and permitted non-audit services provided by the independent auditors to us or any of our subsidiaries. The Audit Committee may delegate pre-approval authority to a member of the Audit Committee and if it does, the decisions of that member must be presented to the full Audit Committee at its next scheduled meeting.

ITEM 15. EXHIBITS

Exhibit No.	Document Description
31.1	CERTIFICATION of CEO/CFO PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002.
32.1 *	CERTIFICATION of CEO/CFO PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEYACT OF 2002
101	XBRL Interactive Data Files

* This exhibit shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 of the Securities Exchange Act of 1934, whether made before or after the date hereof and irrespective of any general incorporation language in any filings.

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereto duly authorized.

Creative Waste Solutions, Inc..
(Registrant)

Dated: January 12, 2018

By:*/s/ Jared Robinson*
Jared Robinson
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Dated: January 12, 2018

By: */s/ Jared Robinson*
Jared Robinson
Chief Executive Officer and Director

Dated: January 12, 2018

By:*/s/ Joseph Graham*
Joseph Graham
Secretary and Director

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