PTS, INC.

December 31, 2011

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These financial statements and notes thereto present fairly, in all material respects, the financial position of the company and the results of its operations and cash flows for the period presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

PTS, INC.
CONSOLIDATED BALANCE SHEET
As at December 31, 2011
(Unaudited)

BALANCE SHEET	
ASSETS	
CURRENT ASSETS	
Cash	$ -
Accounts Receivable	2,010,878
Other Receivables	43,728
	2,054,606
	-
FIXED ASSETS - NBV	1,014,755
	$ 3,069,361
LIABILITIES AND SHAREHOLDERS' EQUITY	
CURRENT LIABILITIES	
Bank Overdraft	$ 590,378
Accounts Payable and Accrued Liabilities	1,361,780
Taxes Payable	529,928
	2,482,086
LONG TERM LIABILITIES -	809,581
	3,291,667
SHAREHOLDERS' EQUITY	
CAPITAL STOCK	
Common Stock, authorized shares 988,000,000	
Issued and outstanding - 165,476,545 @ PV $.001	165,477
Preferred A Stock, auth 20,000,000 - issued 11,448,933	11,449
Preferred B Stock, auth 20,000,000 - issued 0	-
Preferred C Stock, auth 7,500,000 - issued 3,000,000	3,000
Preferred D Stock, auth 20,000,000 - issued 15,000,000	15,000
Preferred E Stock, auth 5,000,000 - issued 1,037,350	1,038
Preferred F Stock, auth 5,000,000 - issued 0	
Preferred G Stock, auth 5,000,000 - issued 0	-
Preferred E Stock, auth 119,000,000 - issued 0	
Additional Paid In Capital	20,644,544
Deficit	**- 21,062,814**
	- 222,306
	$ 3,069,361

The accom financial statements

PTS, INC.
CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED December 31, 2011
(Unaudited)

EARNINGS (see Note 7)		
REVENUE		
Sales	$	5,104,316
		-
TOTAL SALES		5,104,316
COST OF SALES		
Cost of Sales		1,998,173
TOTAL COST OF SALES		1,998,173
GROSS PROFIT		3,106,143
OPERATING EXPENSES		
Administrative Expense		3,591,368
Finance Expense		82,213
Selling Expense		9,404
		3,682,985
OTHER INCOME & EXPENSES	-	39,587
PROFIT (LOSS)		**-616,429**
NET PROFIT (LOSS)		**-616,429**
Deficit - Beginning of period	-	20,446,385
Deficit - End of period	**-$**	**21,062,814**

The accompanying notes are an integral part of these financial statements

PTS, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED December 31, 2011
(Unaudited)

CASH FLOWS	
Cash flows from operating activities	
Profit/Loss from operations	-$ 616,429
Adjustments to cash flows from operating activites:	
Issuance of shares for service	
Depreciation od fixed assets	-
Advances payable	
Cash flows **from** operating activities	-$ 616,429
Cash flows from investing activities:	
Capital expenditures	1,014,755
Investment in inventory	
Increase in other current assets	2,010,878
Increase in prepaid expenses	14,562
	-
Cash **used in** investing activities	$ 3,040,195
Cash flows from financing activities:	
Increase in accounts payable and accrued liabilities	1,562,420
Increase in paid in capital	555,496
Increase in longterm liabiliaties	809,581
Issuance of capital stock	137,886
Cash **used for** financing activities	$ 3,065,383
Net increase (decrease) in cash	-$ 591,241
Cash at beginning of period	863
Cash at end of period	**-$ 590,378**

The accompanying notes are an integral part of these financial statements

PTS, INC.
CONSOLIDATED STATEMENT OF SHAREHOLDERS EQUITY
AS AT December 31, 2011
(Unaudited)

	Pref Shares	Stock Amount	Common Shares	Stock Amount	PIC Amount	R/E	Total
Openning Bal	30,486,283	$30,486	2,759,112,243	$ 27,591	$ 20,089,048	-$ 20,446,385	-$ 299,260
Stk reversed			-2,593,635,698	137,886		-	137,886
Issue of PIC					555,496		555,496
Net Profit/Loss						- 616,429	- 616,429
Bal Dec 2011	30,486,283	$30,486	165,476,545	$165,477	$ 20,644,544	-$ 21,062,814	-$222,307

The accompanying notes are an integral part of these financial statements

NOTE 1- ORGANIZATION AND NATURE OF OPERATIONS AND BASIS OF PRESENTATION

PTS Inc. was incorporated in the state of Nevada on November 5, 1996. Our subsidiaries include Disability Access Consultants, Inc. (“DAC”), Disability Access Corporation (“DBYC”), PTS Card Solutions, Inc., Glove Box, Inc., PTS Global Capital, Inc., PTS Technologies, Inc. and PTS Group Limited, an inactive Hong Kong corporation formed on April 17, 2008.

PTS Card Solutions, Inc., Glove Box, Inc., PTS Global Capital, Inc., PTS Technologies, Inc. and PTS Group Limited are all inactive subsidiaries and the Company has discontinued all activities, past and prospective, for the following inactive subsidiaries: PTS Card Solutions, Inc., Glove Box, Inc., PTS Global Capital, Inc., PTS Technologies, Inc. and PTS Group Limited.

DAC is a corporation with an extensive history of accessibility compliance consulting. DAC provides consultation to numerous state and local governmental entities and businesses. DAC has developed transition/barrier removal plans, provided consultation and expert witness services. DAC offers both pro-active services as well as support and assistance for companies that are facing penalties and litigation for being out of compliance. DAC has assisted in litigation and has performed compliance audits for public entities and other businesses. To help companies and public entities meet the requirements of the Americans with Disabilities Act and other accessibility standards, DAC has developed proprietary software that is a management tool to simplify and streamline the accessibility compliance process. DAC has offices in Nevada, Northern California and Florida.

During 2010 PTS divested itself of its ownership in DBYC and DAC. Effective February 23, 2010, our board of directors determined that the implementation of our business plan was no longer financially feasible. At such time, we discontinued the implementation of our prior business plan and are now pursuing an acquisition strategy, whereby we will seek to either acquire undervalued businesses and/or merge with businesses with a history of operating revenues in markets that provide room for growth

On October10, 2011 the company announced it had completed its merger with Navistar Logistics (UK) Limited on an all stock basis. Navistar is now the sole subsidiary of PTS Inc, acquisition strategy, whereby we will seek to either acquire undervalued businesses and/or merge with businesses with a history of operating revenues in markets that provide room for growth

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NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting policies and procedures are listed below. The company has adopted a December 31 year end.

Accounting Basis

We have prepared the consolidated financial statements according to generally accepted accounting
Principles (GAAP).

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less as
cash equivalents. As of December31, 2011 the company had no cash or cash equivalent balances in excess
Of the federally insured amounts. The Company’s policy is to invest excess funds in only well capitalized
financial institutions.

Earnings per Share

The Company adopted the provisions of SFAS No. 128, "Earnings per Share." SFAS No. 128 requires the
presentation of basic and diluted earnings per share ("EPS"). Basic EPS is computed by dividing income
available to common stockholders by the weighted-average number of common shares outstanding for the
period. Diluted EPS includes the potential dilution that could occur if options or other contracts to issue
common stock were exercised or converted.

The Company has not issued any options or warrants or similar securities since inception.

Stock Based Compensation

As permitted by Statement of Financial Accounting Standards ("SFAS") No. 148, "Accounting for Stock-
Based Compensation--Transition and Disclosure", which amended SFAS 123 ("SFAS 123"), "Accounting
for Stock-Based Compensation", the Company has elected to continue to follow the intrinsic value method

Stock Based Compensation

As permitted by Statement of Financial Accounting Standards ("SFAS") No. 148, "Accounting for Stock-Based Compensation--Transition and Disclosure", which amended SFAS 123 ("SFAS 123"), "Accounting

in accounting for its stock-based employee compensation arrangements as defined by Accounting Principles Board Opinion ("APB") No. 25, "Accounting for Stock Issued to Employees", and related Interpretations including "Financial Accounting Standards Board Interpretations No. 44, Accounting for Certain Transactions Involving Stock Compensation", and interpretation of APB No. 25. At December 31, 2011 the Company has not formed a Stock Option Plan and has not issued any options.

Dividends

The Company has adopted a policy regarding the payment of dividends. Dividends may be paid to shareholders once all divisions are fully operational and profitable. The Board may also pay dividends to counter any short selling or undermining of the entity. See Note 1.

Fixed Assets

Fixed assets are carried at cost. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of fixed assets are sold or retired, the related cost and accumulated depreciation is removed from the accounts and any gain or loss is included in income.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Advertising

Advertising is expensed when incurred.

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 and disclosure of contingent assets

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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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Goodwill

Goodwill is created when we acquire a business. It is calculated by deducting the fair value of the net assets acquired from the consideration given and represents the value of factors that contribute to greater earning power, such as a good reputation, customer loyalty
e assess goodwill of individual subsidiaries for impairment in the fourth quarter of every year, and when circumstances indicate that goodwill might be impaired.

NOTE 3. GOING CONCERN

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company had a loss for the period through to December 31, 2011 of $ 616,429 The Company's continuation as a going concern is dependent on its ability to meet its obligations, to obtain additional financing as may be required and ultimately to attain profitability. These financial statements do not include any adjustments that might result from the outcome of this uncertainty.

NOTE 4. RECENTLY ISSUED ACCOUNTING STANDARDS

Management does not believe that any recently issued but not yet adopted accounting standards will have a material effect on the Company's results of operations or on the reported amounts of its assets and liabilities upon adoption.

NOTE 5. SHAREHOLDERS' EQUITY

Common Stock:

As of December 31, 2011 the company has 165,476,545 shares of common stock issued and outstanding.

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under Statement of

Common Stock:

As of December 31, 2011 the company has 165,476,545 shares of common stock issued and outstanding.

NOTE 6. PROVISION FOR INCOME TAXES

The Company provides for income taxes under Statement of Financial Accounting Standards NO. 109, Accounting for Income Taxes. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

SFAS No. 109 requires the reduction of deferred tax assets by a valuation allowance if, based on the weight of available evidence, it is more likely than not that some or all of the deferred tax assets will not be realized. The provision for income taxes is comprised of the net changes in deferred taxes less the valuation account plus the current taxes payable.

NOTE 7. EARNINGS REPORTED

The earnings reported by the subsidiary – Navistar Logistics (UK) Limited represents revenue and expenses generated for the 8 month period from May 1 to December 31, 2011.