

International Union Bank LLC
Statement of Financial Condition in Liquidation / Estado de Situación Financiera en Liquidación

	<u>1/31/2026</u>	
	Actual	
	Amount	
Cash		
BPPR	19,118	
Lloyds Bank (EUR) amount converted to USD	118,113	
Lloyds Bank (USD)	7,497	
Atlas Bank	-	A
Berkeley Bank and Trust	-	B
Berkeley Capital Markets	-	C
Barnett Capital Bank	-	D
Total Cash	\$ 144,728	
Fixed Assets		
Office Building	-	E
Total Fixed Assets	\$ -	
Securities		
Investments	-	F
Total Securities	\$ -	
Loans Outstanding:		
<i>Principal</i>	10,965,964	
<i>Accrued Interest and late Charges</i>	345,710	
Total loans Outstanding	\$ 11,311,674	G
Credit Cards	\$ 1,049,373	H
Total Assets	\$ 12,505,775	
Liabilities and Accrued Expenses		
Accounts Payable and other liabilities	\$ 91,788	
Liquidation Budget	105,540	
Total Liabilities and Accrued Expenses	\$ 197,328	
Deposit Accounts Balances		
Deposits	31,051,579	
Total Deposit Accounts Balances	\$ 31,051,579	
Total Liabilities	\$ 31,248,907	

** See notes next page **

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Given IU Banks' current liquidity, all clients will incur a loss on their deposits. The percentage of this loss will depend on the results of any additional asset recover by the Receiver during the liquidation process.

A. Atlas Bank – Entered into mandatory liquidation proceedings in Panama. As stated by the liquidator, Atlas Bank distributed initial payments equal to 1.1% of the depositors' account balances. It remains uncertain whether any additional amounts will be recovered.

B. Berkeley Bank and Trust – The Receiver is currently disputing recent transactions and is in the process of filing a complaint.

C. Berkeley Capital Markets – The Receiver is currently disputing recent transactions and is in the process of filing a complaint.

D. Barnett Capital Bank – The Receiver is currently disputing recent transactions and is in the process of filing a complaint.

E. Office Building - The Receiver is reviewing all transactions involving the disposal of any real estate owned by IU Bank in order to initiate any necessary legal claims for recovery.

F. Investment - The Receiver is reviewing the value of any investment in other companies held by IU Bank. Receiver will initiate any necessary legal claims for recovery.

G. Loans - he Receiver has initiated the collection process and is gathering all relevant information from the debtors to pursue formal collection efforts and, if necessary, file legal complaints for outstanding amounts.

H. Credit Cards - The Receiver is collecting all relevant information from the debtors to initiate formal collection efforts and/or file legal complaints for outstanding amounts, if necessary.