

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

	<b>12/31/2025</b>	
	<b>Actual</b>	
	<b>Amount</b>	
<b><u>Cash</u></b>		
BPPR	48,477	
Lloyds Bank (EUR) amount converted to USD	117,042	
Lloyds Bank (USD)	7,497	
Atlas Bank	-	A
Berkeley Bank and Trust	-	B
Berkeley Capital Markets	-	C
Barnett Capital Bank	-	D
<b><u>Total Cash</u></b>	<b>\$ 173,018</b>	
<b><u>Fixed Assets</u></b>		
Office Building	-	E
<b><u>Total Fixed Assets</u></b>	<b>\$ -</b>	
<b><u>Securities</u></b>		
Investments	-	F
<b><u>Total Securities</u></b>	<b>\$ -</b>	
<b><u>Loans Outstanding:</u></b>		
<b><i>Principal</i></b>	<b>10,965,964</b>	
<b><i>Accrued Interest and late Charges</i></b>	<b>345,710</b>	
<b><u>Total loans Outstanding</u></b>	<b>\$ 11,311,674</b>	G
<b><u>Credit Cards</u></b>	<b>\$ 1,049,373</b>	H
<b><u>Total Assets</u></b>	<b>\$ 12,534,065</b>	
<b><u>Liabilities and Accrued Expenses</u></b>		
Accounts Payable and other liabilities	\$ 41,354	
<b>Liquidation Budget</b>	<b>126,657</b>	
<b><u>Total Liabilities and Accrued Expenses</u></b>	<b>\$ 168,011</b>	
<b><u>Deposit Accounts Balances</u></b>		
Deposits	31,051,579	
<b><u>Total Deposit Accounts Balances</u></b>	<b>\$ 31,051,579</b>	
<b><u>Total Liabilities</u></b>	<b>\$ 31,219,590</b>	

**\*\* See notes next page \*\***

**International Union Bank LLC**  
**Statement of Financial Condition / Estado de Situación Financiera**

**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.