IGUAKO CAPITAL · Domicile factsheet

Australia: domicile factsheet

Founding office at Eagle Street House, Brisbane, opened in 2019, and an office at Bridge Street Chambers, Sydney, opened in 2020; eighteen people in all. Marguerite Aldous-Kerr, Chair of the Board, is based in Brisbane.

LOCAL ENTITY	ENTITY TYPE	ROLE
IGUAKO Capital Australia Pty Ltd	Proprietary company holding a financial services licence for wholesale clients	Founding partnership
SERVED FROM	**ESTABLISHED**	**CURRENCY**
Brisbane	2019	Australian dollar (AUD)

Overview

Australia is the founding jurisdiction of the partnership. IGUAKO Capital Australia Pty Ltd was established in Brisbane in 2019, the year the group was founded, and the Sydney office followed in 2020. Eighteen people work in Australia: thirteen at Eagle Street House in Brisbane under Harriet Callaghan-Muteti, Head of Region, Oceania, and five at Bridge Street Chambers in Sydney under Imogen Thorne-Kessler, Head of Office. Marguerite Aldous-Kerr, Chair of the Board, is based in Brisbane, and the Board secretariat sits there.

Brisbane is the origination centre for aquaculture and marine, agri-science and animal health. Its sector specialists, several of whom spent their careers in veterinary biologics and aquaculture before 2019, sit on every investment case in those sectors wherever the position is booked, including cases from Johannesburg and Tokyo. Three of the 47 portfolio positions are Australian businesses, and two more are New Zealand businesses introduced by the Auckland desk and booked in Brisbane. Research on the biological industries is written and published from Brisbane for the Insights series.

Sydney carries the capital markets and private wealth work. Five of the 61 family relationships are managed from Australia, four from Bridge Street Chambers and one from Eagle Street House: families whose wealth was created in the industries the group originates in and principals who have sold businesses to portfolio companies. All five are booked through IGUAKO Wealth Australia Pty Ltd. The Quantitative Strategies research team in Sydney works with the Singapore trading desk, and Barangaroo Prime Services has been the prime broker for Australian and New Zealand listed markets since 2021. Client portfolio attributed to the jurisdiction was US$72 million at 30 June 2026.

Capital earned in Australia leaves Australia. Proceeds from Brisbane positions have funded deployment in every other region since 2020, which is the founding principle of the firm demonstrated in its founding market. Moreton Bay Banking Corporation has held the operating accounts of the Australian entities since 2019, and the Auckland desk reports to Brisbane. Programme Latitude assigns 2027 to the Asia-Pacific build-out, in which Sydney adds capital markets and private wealth staff and Brisbane's sector teams support the growth of Singapore.

Why this domicile

- The founders built their careers in Australian animal health, aquaculture and agri-science, and the country remains the group's deepest origination market.
- A wholesale-client licensing regime lets a licensed firm serve institutions, family groups and eligible principals without retail obligations it does not need.
- Brisbane and Sydney open two hours ahead of Singapore and Hong Kong, which gives the group the first read on each market day.
- Australian pension and family capital allocates to agri-science and life sciences with a long horizon, and the Yarra Principals Circle gives Sydney access to 28 such families.

Services booked here

- Origination in aquaculture and marine, agri-science and animal health across Australia, with the Auckland desk covering New Zealand
- Sector research on the biological industries, written and published from Brisbane
- Investment Banking execution of Australian transactions from Sydney with sector specialists seconded from Brisbane
- Private Wealth & UHNW relationships with Australian families, managed from Sydney
- Quantitative Strategies research in Sydney supporting the Singapore trading desk
- Board secretariat and the seat of the Chair in Brisbane

Local entities

Entity	Purpose
IGUAKO Capital Australia Pty Ltd	Licensed operating entity for Brisbane and Sydney; vehicle of the founding partnership
IGUAKO Partners Australia Pty Ltd	Founding partners' holding vehicle; shareholder in IGUAKO Capital Holdings Ltd.
IGUAKO Wealth Australia Pty Ltd	Corporate authorised representative for Private Wealth & UHNW mandates
IGUAKO Nominees (Australia) Pty Ltd	Bare nominee holding Australian client securities under custody

Regulatory approach

IGUAKO Capital Australia Pty Ltd holds a financial services licence issued by the national corporate and markets regulator. The licence authorises the entity to provide financial product advice and to deal in securities, interests in managed investment schemes and derivatives for wholesale clients only; it carries no retail authorisation. IGUAKO Wealth Australia Pty Ltd operates as a corporate authorised representative under the same licence, and IGUAKO Nominees (Australia) Pty Ltd holds client securities as bare nominee under a custody agreement audited each year. The licensee meets the financial requirements on net tangible assets and cash needs, lodges an annual audit report and a compliance certificate, and is supervised on a risk-based cycle. The Chair of the Board is a director of the Australian entity. Compliance reports to the Group Head of Compliance in London.

Jurisdiction-specific provisions

Anti-Money Laundering Notice

IGUAKO Capital Australia Pty Ltd is a reporting entity under the national anti-money-laundering and counter-terrorism-financing statute and is enrolled with the national financial intelligence agency. Its programme, adopted by the board of the Australian entity and reviewed independently every two years, sets out customer identification, ongoing due diligence and reporting. Customers are identified before a designated service is provided; the statute sets the beneficial-ownership threshold at 25 per cent, and the group's 10 per cent threshold applies on top of it. Domestic and foreign politically exposed persons need senior management approval. Suspicious matter reports, threshold transaction reports and international funds transfer instruction reports are lodged with the agency within the statutory periods. Records are kept for seven years. The Auckland desk operates under the Australian programme because it has no entity of its own.

Data Protection Notice

Personal information in Australia is handled under the national privacy statute and the privacy principles it sets out. IGUAKO Capital Australia Pty Ltd publishes a privacy policy, collects personal information only where it is needed for a client relationship, a welfare audit or a regulatory obligation, and does not disclose it for direct marketing. Information is held in Brisbane and Sydney and in the group systems in George Town and Luxembourg; the cross-border disclosure is made under contractual terms that bind the recipient to the privacy principles, and the entity remains accountable for it, as the statute provides. Eligible data breaches are notified to the national privacy regulator and to affected individuals within the statutory assessment period. Access and correction requests are answered within 30 days by the Brisbane privacy officer.

Complaints Notice

Clients of IGUAKO Capital Australia Pty Ltd and of its authorised representative can complain to any staff member, to the Brisbane compliance manager or through compliance@iguako.tech, and the licensee's dispute resolution obligations are met by the group procedure. Because every client is a wholesale client, membership of the external dispute resolution scheme for retail clients is not a condition of the licence; the entity nevertheless offers independent mediation in Brisbane or Sydney at its own cost when a client rejects the final reply. Complaints are logged, reviewed monthly by the compliance manager and quarterly by the Compliance & Conduct Committee, and a complaint that reveals a reportable breach is lodged with the regulator within the statutory period. Complaints from New Zealand contacts of the Auckland desk are handled by Brisbane under this procedure.

Sanctions Notice

Screening in Australia covers clients, beneficial owners, counterparties, portfolio companies and payments, run against the consolidated list maintained under the national autonomous sanctions regime and the statute that gives effect to international sanctions in Australia, together with the group consolidated list and the lists of the jurisdictions whose currencies settle a transaction. Agri-science and aquaculture positions are screened for export destinations and end-users, and the entity holds a sanctions permit wherever an activity requires one. New Zealand introductions from the Auckland desk are screened against New Zealand's own designations as well. Confirmed matches are frozen and reported to the national sanctions office within the statutory period and to the Group Head of Compliance the same day. No dealing, allocation or payment proceeds while a potential match is under review.

Tax Transparency Notice

The Australian entities are tax residents here and file as a consolidated group, lodging a single corporate income tax return; each is registered for goods and services tax and for pay-as-you-go withholding. Dealings with George Town, Singapore and the founding partners' vehicle are priced at arm's length and documented under the group transfer pricing policy, with a local file prepared each year. IGUAKO Nominees (Australia)

Pty Ltd is a reporting financial institution for the automatic exchange of financial account information and reports non-resident account holders to the national revenue authority, which exchanges the data. Franking credits, capital gains and withholding on payments to non-residents are applied as the national rules require. Clients receive confirmation of what has been reported on request. The entity gives no tax advice.

Client Classification Notice

The Australian licensee and its authorised representative serve wholesale clients only, as the national financial services statute defines them: professional investors, regulated bodies, and companies or individuals who meet the statutory net-asset or gross-income test certified by a qualified accountant within the preceding two years, or who invest above the statutory large-transaction threshold. Professional investors and regulated bodies are eligible counterparties under the group standard, and certified wholesale clients are per se professional clients. The group's own test of US$5 million in investable assets applies to individuals in addition to the statutory test. The licence carries no retail authorisation and retail clients are not accepted. Classification is recorded in the client agreement, the accountant's certificate is renewed before it expires, and a client who ceases to qualify is told in writing and the relationship is closed in an orderly way.

Colophon