IGUAKO CAPITAL · Domicile factsheet

# Canada: domicile factsheet

Office at Level 9, Bay-Wellington House, Toronto: seven people under Anand Pemberton-Kowalczyk, five of them engineers or data scientists.

| LOCAL ENTITY | ENTITY TYPE | ROLE |
|---|---|---|
| IGUAKO Capital Canada Inc. | Federally incorporated corporation | Data and technology investments |
| **SERVED FROM** | **ESTABLISHED** | **CURRENCY** |
| Toronto | 2023 | Canadian dollar (CAD); positions are reported to George Town in US dollars |

## Overview

Canada is the deployment jurisdiction for data and technology. IGUAKO Capital Canada Inc. was incorporated federally in 2023, when the Information & Data division moved its engineering team to Bay-Wellington House, and Priya Vantongeren, Independent Director and chair of the Information Governance Committee, is based in Toronto. Seven people work in the office, five of them engineers or data scientists, which makes it the only location in the network where technical staff outnumber coverage and compliance staff.

Five of the 47 portfolio positions are held through IGUAKO Technology Holdings (Canada) Inc., in data analytics, information infrastructure and one financial-systems business, and they are the five North American positions not held in the United States. Client portfolio attributed to Canada stood at US$37 million at 30 June 2026, of the regional total of US$168 million, made up of three of the 61 family relationships and two institutional mandates in the Information & Data division. Structuring for new positions is referred to Road Town or Wilmington, and each position reports through the Investment Committee in George Town.

Toronto is where the third principle of the Ethical Technology Charter, provenance of data, is put into practice. Every dataset the group buys, licenses or builds is entered on the provenance register with its origin and its lawful basis before any model may use it, and 63 datasets were on the register at 30 June 2026, including those licensed from Humber Ridge Data of Toronto. The Information Governance Committee receives the review log each quarter. No facial recognition is used, no client data is sold, and no dataset is held whose origin cannot be documented.

The office holds a settled view: regulated industries pay for data they can trust, and Canadian founders build it well. That view guides its coverage of founders in data analytics and information infrastructure. Canada has no phase of its own in Programme Latitude, but the 2027 Asia-Pacific build-out depends on the data platform engineered here, which will be deployed to Singapore under the Model Risk Management policy and with the same provenance register.

## Why this domicile

- A deep pool of data engineering and applied-research talent, concentrated in Toronto.

- A federal privacy regime with a long record of enforcement, which the group treats as the working standard for the provenance principle.
- A treaty with Barbados that fits the group's holding chain, and a stable dollar-adjacent economy.
- Founders in data analytics and information infrastructure who sell to the regulated industries the group knows.

## Services booked here

- Holding of the data and technology investments through the Canadian entities
- Engineering for the Information & Data division
- Provenance reviews for every dataset the group buys, licenses or builds
- Coverage of Canadian founders in data analytics and information infrastructure
- Secretariat support to the Information Governance Committee

## Local entities

| Entity | Purpose |
|---|---|
| IGUAKO Capital Canada Inc. | Registered dealer and adviser for permitted clients, Toronto, 2023 |
| IGUAKO Technology Holdings (Canada) Inc. | Holding company for the data and technology positions, 2023 |
| IGUAKO Information & Data Engineering (Canada) Inc. | Engineering and data-platform entity for the Information & Data division, 2024 |

## Regulatory approach

IGUAKO Capital Canada Inc. is registered with the provincial securities regulator in Ontario in the categories that cover the dealing and advising it carries out with permitted clients, and it relies on the exemptions available for that class of client rather than on any retail registration. It files an annual audited financial statement, a quarterly working-capital calculation and an annual compliance report with the regulator, and its ultimate designated person and chief compliance officer are both resident in Toronto. IGUAKO Technology Holdings (Canada) Inc. and the engineering entity carry out no registrable activity. No Canadian entity is a bank, takes deposits or holds client assets. Federal privacy law applies to all three entities as private-sector organisations, and the engineering entity is additionally bound by the Model Risk Management policy and the Ethical Technology Charter in every dataset and model it handles.

## Jurisdiction-specific provisions

### Anti-Money Laundering Notice

Canada's federal anti-money-laundering regime applies to IGUAKO Capital Canada Inc. as a securities dealer, and the entity is registered as a reporting entity with the federal financial intelligence unit. The federal beneficial-ownership threshold is 25 per cent, and the group's 10 per cent floor is applied in its place. The federal regime treats domestic politically exposed persons and heads of international organisations as requiring enhanced measures alongside foreign ones, a wider definition than several group jurisdictions use, and the Toronto compliance officer applies it. Suspicious transactions are reported electronically to the intelligence unit, and because the entity handles no cash, the large-cash reporting obligation does not arise. Retention follows the group's seven-year standard, above the federal minimum of five.

### Data Protection Notice

Canada's federal private-sector privacy law governs the personal data held in Toronto, together with the provincial law of Ontario where it applies, and both are supervised by privacy commissioners with investigative powers. The federal law is consent-based, requires that collection be limited to what a stated purpose needs, and requires a breach that creates a real risk of significant harm to be reported to the federal privacy commissioner and to the individual as soon as feasible. Datasets on the provenance register are held on servers in Toronto, and the client records of the Canadian entity are copied to George Town and Luxembourg under the written agreements the group standard describes. Requests are answered within 30 days.

### Complaints Notice

A client of IGUAKO Capital Canada Inc. can complain to Anand Pemberton-Kowalczyk, to the Toronto compliance officer or to compliance@iguako.tech, and the complaint is acknowledged within three business days. Canadian securities rules require a registered dealer to give a client access to an independent dispute-resolution service at the dealer's expense and to reply substantively within 90 days; the group's 28-day reply is the shorter period and is the one applied. The final reply names the independent service and the provincial securities regulator, and it is issued in French where the client asked to be served in French. Complaints are reported to the Toronto board monthly and to the Compliance & Conduct Committee quarterly.

### Sanctions Notice

Canada maintains sanctions under several federal statutes, including country programmes and measures against named individuals, and gives effect to international designations through its own regulations. IGUAKO Capital Canada Inc. screens clients, counterparties, data licensors and the founders of the businesses it covers against the consolidated Canadian list and the group list, and it screens the ownership of every dataset licensed onto the provenance register, because a licence fee paid to a sanctioned licensor is a prohibited dealing. Property found to belong to a listed person is frozen, disclosed without delay to the federal police service, and reported in the periodic return the provincial securities regulator requires, whether that return is nil or positive.

### Tax Transparency Notice

The Canadian entities pay federal and Ontario corporate income tax and file their returns with the federal tax authority, which administers both. IGUAKO Capital Canada Inc. is a reporting financial institution for the automatic exchange of financial account information and reports clients who are tax resident in participating jurisdictions to the federal tax authority by the annual deadline; United States clients are reported under Canada's intergovernmental arrangement for that purpose. Dividends paid by IGUAKO Technology Holdings (Canada) Inc. up the holding chain are subject to Canadian withholding at the rate reduced by the treaty with Barbados, which is one reason the Bridgetown holding entities exist. No Canadian entity gives tax advice.

### Client Classification Notice

Canadian securities rules define permitted clients, a category that includes regulated institutions, pension funds, governments, companies with net assets above CAD 25 million and individuals with net financial assets above CAD 5 million. IGUAKO Capital Canada Inc. deals only with permitted clients, and it maps them to the group categories at onboarding: institutions and sovereign bodies as eligible counterparties, companies and family structures as per se professional clients, and individuals as per se professional clients where the group's US$5 million test is also met. The narrower accredited-investor category is not used. Each client is told its group category and its Canadian category in the same letter, in English or in French.

## Colophon

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