IGUAKO CAPITAL · Domicile factsheet

Cayman Islands: domicile factsheet

Group headquarters at Level 12, Harbourfront Chambers, George Town, where 56 people work under Rosalind Achterberg-Mensah, Managing Director.

LOCAL ENTITY	ENTITY TYPE	ROLE
IGUAKO Capital Holdings Ltd.	Exempted company limited by shares	Principal domicile and group holding
SERVED FROM	**ESTABLISHED**	**CURRENCY**
George Town	2019	Cayman Islands dollar (KYD), pegged to the US dollar; group accounts are kept in US dollars

Overview

The Cayman Islands is where IGUAKO Capital was formed in 2019 and where the group holding company, IGUAKO Capital Holdings Ltd., remains domiciled. Every division reports into George Town. The Board and the Investment Committee hold their principal meetings at Harbourfront Chambers, and the Chief Investment Officer and the Chief Financial Officer work from the twelfth floor. Fifty-six people are based here, the largest concentration in the network, across group treasury, group finance, investment management and the consolidated compliance function that answers to the General Counsel in London.

The domicile carries the proprietary balance sheet of US$610 million. Co-investors participate in rare-markets positions through IGUAKO Rare Markets SPC, a segregated portfolio company with nine active portfolios, each ring-fenced from the others by statute. Client portfolio attributed to the jurisdiction stood at US$96 million at 30 June 2026, the largest single figure among the seven Caribbean domiciles and part of the regional total of US$224 million. Sixteen entities sit on the Cayman register, from the holding company down to acquisition vehicles that exist for one transaction and are wound up after it.

Programme Latitude begins here. The 2026 phase establishes a Caribbean treasury hub in George Town, consolidating cash management for the seven Caribbean jurisdictions into Latitude Treasury (Cayman) Ltd. The hub holds the committed but undrawn facilities of US$215 million and settles intra-group funding for the region on a single daily cycle at 15:00 local time. Consolidation of regional reporting follows in the second half of the year, so that one quarterly return covers seven domiciles instead of seven returns covering one each.

George Town is also the archive. Investment Committee minutes, valuation records and the model inventory maintained under the Model Risk Management policy are held here under a retention schedule of ten years, three years longer than the group standard for client records. The Audit Committee inspects the archive each year and reports its findings to the Board. Eligible counterparties dealing with any group entity can request the relevant extract through compliance@iguako.tech, and the request is answered from this building within ten business days.

Why this domicile

- A mature exempted-company regime with a settled body of law for holding structures and segregated portfolios.
- Proximity to the founding office in Palm Beach keeps the two original centres within a two-hour flight and the same working day.
- A deep local market of administrators, auditors and counsel supports 16 entities without dependence on any single provider.
- A tax-neutral platform lets proceeds move to the strongest risk-adjusted use without a second layer of friction, which is the arithmetic of capital mobility.

Services booked here

- Group holding and consolidated oversight of the 28 jurisdictions
- Investment management for the US$610 million proprietary balance sheet
- Segregated portfolio administration for co-investment capital
- Group treasury, liquidity management and the US$215 million of committed but undrawn facilities
- Formation of acquisition and holding vehicles for the Private Equity division
- Board, committee and group compliance secretariat

Local entities

Entity	Purpose
IGUAKO Capital Holdings Ltd.	Group holding company, exempted company limited by shares, 2019
IGUAKO Capital (Cayman) Ltd.	Investment manager to the group and to the segregated portfolio company, 2019
IGUAKO Rare Markets SPC	Segregated portfolio company for co-investment capital, nine active portfolios, 2020
Latitude Treasury (Cayman) Ltd.	Caribbean treasury hub established under Programme Latitude, 2026

Regulatory approach

IGUAKO Capital Holdings Ltd. and IGUAKO Capital (Cayman) Ltd. are registered with the local financial services regulator in the categories relevant to investment management and to the administration of a segregated portfolio company. The group is subject to the jurisdiction's anti-money-laundering regime, its beneficial-ownership reporting rules and its economic-substance requirements, which are met through a resident board majority, resident senior management and the George Town headquarters. The regulator receives the consolidated group return each quarter and the audited group accounts within six months of the year end. No entity in the jurisdiction holds a banking or deposit-taking licence, none conducts retail business, and every licensable activity is carried out by the entity licensed for it and by no other.

Jurisdiction-specific provisions

Anti-Money Laundering Notice

In the Cayman Islands, IGUAKO Capital (Cayman) Ltd. is the designated reporting entity for the group under the jurisdiction's anti-money-laundering regime. A resident anti-money-laundering compliance officer, a money laundering reporting officer and a deputy are appointed and notified to the local financial services regulator, and the three roles are held by three different people. The local regime sets the beneficial-ownership threshold at 10 per cent, which is the same as the group floor, so no relaxation applies in George Town. Suspicious activity is reported to the jurisdiction's financial reporting authority within the statutory period, and the group standard of seven years' retention exceeds the five years the local regime requires.

Data Protection Notice

Personal data held in the Cayman Islands is processed under the jurisdiction's data protection law, which follows the model of eight data protection principles and is supervised by the local data-protection ombudsman. Because George Town hosts the group's primary systems, the Cayman entity is the data controller of record for most client files in the network, and the Group Data Protection Officer sits in this office. A personal data breach that presents a risk to an individual is notified to the ombudsman and to the individual within five days of discovery, which is the local rule and shorter than the period several other group jurisdictions allow. Transfers out of the jurisdiction rely on written agreements, as the local law requires.

Complaints Notice

A complaint about a Cayman Islands entity is handled by the group compliance team at Harbourfront Chambers, which acknowledges it within three business days and replies in full within 28 calendar days, the group standard. The jurisdiction has no statutory ombudsman for financial services, so the final reply explains that a client who remains dissatisfied can raise the matter with the local financial services regulator, which can examine the conduct of a licensee but does not award compensation. Because the Cayman entities serve co-investors and institutions rather than private individuals, disputes are more often resolved under the arbitration clause in the segregated portfolio documents, which seats the tribunal in George Town.

Sanctions Notice

The Cayman Islands is a British Overseas Territory, and sanctions measures made in the United Kingdom are extended to the jurisdiction by order. IGUAKO Capital (Cayman) Ltd. therefore screens against the consolidated list applied in the territory, the international designations it adopts, and the lists of the jurisdictions whose currencies it settles in, principally the United States dollar. A confirmed match is frozen on the same business day and reported to the Governor's office through the local reporting channel. Because the George Town treasury desk settles intra-group funding for seven jurisdictions, a freeze in Cayman stops the daily cycle for the affected counterparty across the whole Caribbean region until compliance releases it in writing.

Tax Transparency Notice

The Cayman Islands levies no corporate income tax, no capital gains tax and no withholding tax, so the group's tax position in the jurisdiction consists of the annual government fees paid by each entity and the economic-substance return each entity files. IGUAKO Capital (Cayman) Ltd. and IGUAKO Rare Markets SPC are reporting financial institutions for the automatic exchange of financial account information. They report the accounts of co-investors who are tax resident in participating jurisdictions to the local competent authority for tax information exchange by the annual deadline, and that authority forwards the data. Co-investors receive a copy of what was reported about them on request, and the entity gives no tax advice on how to treat it.

Client Classification Notice

The Cayman Islands recognises categories of high-net-worth and sophisticated persons for the investment business the local entities carry out. A high-net-worth person is an individual with net worth above US$1 million or an entity with total assets above US$5 million. A sophisticated person is a regulated institution, a listed entity or a person who commits at least US$100,000 and has the experience to evaluate the investment. IGUAKO Capital (Cayman) Ltd. deals only with persons in those categories and applies the group's own thresholds on top of them: US$10 million net assets for an entity and US$5 million investable assets for a principal, both well above the local minima. The segregated portfolios of IGUAKO Rare Markets SPC accept no subscription below US$1 million.

Colophon

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