Structural Analysis of the Cross-Border Activities, Nominee Networks, and Asset Shielding Schemes of Ibrahim Gouranna and IBG Consulting

Jurisdictional Identity Shifting and Nominee Networks

In the field of international asset recovery, the strategic manipulation of personal identity and the establishment of localized nominee networks represent standard methodologies for concealing wealth and evading creditors. The target of this investigation, Jean Christian Gouranna, exhibits a highly structured pattern of nomenclature adaptation, operating interchangeably under his birth name and his post-conversion Islamic aliases, Ibrahim Gouranna and Abdullah Gouranna[1]. This deliberate fragmentation of his legal identity complicates standard database screenings, allowing him to decouple historical liabilities from new corporate ventures across the Middle East, East Africa, and Southeast Asia[1].

To map the target's operational footprint, it is necessary to analyze the domestic and international nodes that support his activities. Corporate registry filings and legal notices reveal a distributed network of family members and potential nominees who hold assets or direct shell companies on his behalf.

Identity / Proxy Name	Relationship Type	Key Jurisdictional Association	Observed Entity or Asset Association
Jean Christian / Ibrahim / Abdullah Gouranna [cite: 1, 2, 3]	Primary Subject	Comoros, UAE, Mauritius, Malaysia[1]	IBG Consulting, IGC Morine, BVI Shells[2]
Gouranna Ibrahim Hachim [cite: 1]	Close Family / Proxy (DOB: Aug 1998)[1]	Comoros, Malaysia, United Kingdom[1]	MARAVILLOSO LTD (UK Company No. 15494571)[1]
Louis Frederick Gouranna [cite: 8]	Mauritian Family Node[8]	Mauritius[8]	Registered VAT Person (VAT No. 72176316)[8]

Jacques Laval Gouranna [cite: 9]	Mauritian Family Node[9]	Mauritius[9]	Historical Land Owner (St. Paul, Plaines Wilhems)[9]
David Gouranna [cite: 5]	Mauritian Family Node[5]	Mauritius[5]	Fish Whisperer Ltd (Black-River, Mauritius)[5]
Isabelle Gouranna [cite: 10]	Mauritian Family Node[10]	Mauritius[10]	Natural Hair Culture[10]
Basma Abdallah Idarousse [cite: 3, 6]	Primary Corporate Associate[6]	Comoros[6]	Co-Debtor in Exim Bank Litigation; IGC Morine[3]

In the United Kingdom, a clear corporate proxy arrangement is visible in the registration of MARAVILLOSO LTD (Company No. 15494571)[1]. The company was incorporated on February 16, 2024, with its registered office in East Ham, London, listing Gouranna Ibrahim Hachim as its sole director[1]. The director's profile lists Comoran nationality, Malaysian residency, and a birth date of August 1998[1].

The corporate vehicle was rapidly dissolved, indicating its use as a temporary financial conduit[1]. This specific profile points to a multi-jurisdictional capital routing corridor connecting East Africa, Southeast Asia, and the United Kingdom, designed to bypass direct regulatory scrutiny of the primary subject[1].

The Mauritian Physical Asset and Regulatory Footprint

Mauritius serves as a central hub in the subject's corporate structure, providing both an offshore framework for his advisory brand and a jurisdiction for holding family assets[9]. The target’s family network is deeply integrated into the local economic landscape. Tax and property registries in Mauritius reveal several key connection points.

The Mauritian Revenue Authority's VAT records list active registrations for multiple family members, including Louis Frederick Gouranna (VAT No. 72176316) and another individual listed under the primary surname Gouranna (ID 18051300, Tax Code I07005934)[8].

These active tax profiles are reinforced by physical asset holdings. The Mauritius Truth and Justice Commission, which investigates historical land disputes, confirms that the Gouranna family has long-held real estate interests, specifically noting land claims in the Plaines Wilhems district associated with Jacques Laval Gouranna[9].

In the commercial sector, family members operate local businesses such as Fish Whisperer Ltd (directed by David Gouranna in Black-River) and lifestyle brands like Natural Hair Culture (associated with Isabelle Gouranna)[5]. This established domestic footprint in Mauritius provides a stable environment for sheltering capital away from more volatile jurisdictions like the Comoros[4].

The most significant structural link between Mauritius and the target's offshore advisory network appears in a November 19, 2021, publication of the British Virgin Islands (BVI) Government Gazette[7]. The BVI Financial Services Commission published regulatory filings for **IBG Consulting Limited** (BVI Company No. 1777866) and **Retreat Mauritius Limited** (BVI Company No. 1412228) within the exact same administrative schedule[7].

The simultaneous gazetting of these two entities indicates a shared administrative origin, likely managed by the same trust and corporate service provider (TCSP)[7]. This connection demonstrates that IBG Consulting utilized BVI shell companies to structure Retreat Mauritius Limited, bridging Mauritian real estate or tourism assets with offshore BVI holding layers to ensure ultimate beneficial ownership (UBO) secrecy[7].

The Exim Bank Comores Default and Foreclosure Proceedings

The subject's operational model is marked by severe financial distress and litigation in the Union of the Comoros, contrasting sharply with the polished corporate image marketed by IBG Consulting in Dubai[2]. The primary legal threat arises from a major debt default and foreclosure action initiated by **Exim Bank Comores**[3].

Origin of the Debt and Corporate Vehicles

The dispute stems from judgments (Nos. 11/14 and 12/14) delivered on May 26, 2014, by the Tribunal of First Instance of Moroni[6]. The court identified Ibrahim Gouranna, his business associate Basma Abdallah Idarousse, and their Comorian corporate entity, **IGC Morine**, as joint and several debtors to Exim Bank Comores[6]. The "IGC" designation corresponds with the target's consulting brand, serving as his primary corporate vehicle in the Comoros[6].

Foreclosure and Strategic Judicial Delay

To recover the defaulted funds, Exim Bank Comores executed a judicial seizure and foreclosure (*saisie immobilière*) on a high-value real estate asset in Moroni that was mortgaged to secure the debt[6]. The legal proceedings followed a standard pattern of creditor avoidance and delay tactics:

- **October 2016:** The mortgaged property was officially auctioned (*adjudication*) by a notary and awarded directly to the creditor bank, Exim Bank Comores, to satisfy the outstanding judgments[6].
- **March 2020:** After a four-year delay, Ibrahim Gouranna and Basma Abdallah Idarousse filed an action in the Commercial Court of Moroni seeking to annul the notarized auction[6]. This filing was a strategic attempt to freeze the transfer of title and tie up the

bank's recovery efforts in the local court system[6].

- **January 2022:** Following consecutive defeats in the Comorian lower courts, the debtors appealed to the regional supreme court, the Common Court of Justice and Arbitration (CCJA) of OHADA in Abidjan, Côte d'Ivoire[6]. On January 27, 2022, the CCJA Third Chamber issued Arrêt N° 020/2022, rejecting the appeal and confirming the legality of the foreclosure[6].

The CCJA ruling confirms that Ibrahim Gouranna is a defaulted debtor subject to high-value judicially mandated asset seizures[6]. This final judgment exposes the target to immediate asset tracing and attachment actions across all seventeen OHADA member states, as well as any foreign jurisdictions that recognize regional supreme court orders[6].

The Banque Fédérale de Commerce Nexus and Banking System Vulnerabilities

The financial activities of Ibrahim Gouranna in the Comoros must be analyzed within the context of the country's highly unstable banking sector[4]. A key element of this investigation is the target's connection to the **Banque Fédérale de Commerce (BFC)**, an institution severely compromised by administrative suspensions and criminal investigations[14].

Operational Element	Banque Fédérale de Commerce (BFC) Practices	IBG Consulting Parallel Structure
Non-Resident Account Opening	Allowed unauthorized account creation for unverified foreign nationals[14].	Markets direct bank account opening assistance in offshore hubs[11].
Anti-Money Laundering (AML) Compliance	Systematically bypassed Central Bank approval and verification protocols[14].	Utilizes BVI and UAE free zone structures to obscure beneficial ownership[2].
Shadow Intermediaries	Processed account files delivered informally at international airports by politically exposed proxies[14].	Uses nominee directors and family networks to route corporate control across borders[1].

The systemic failures at BFC Comoros culminated in the arrest and prosecution of its Director General, Amine, following a complaint filed by the bank's Board of Directors, represented by

Vice President Dhaidan Almutaire[14]. Internal audits revealed that the bank was operating as a shadow clearing channel, bypassing both internal compliance and Central Bank oversight[14]. Accounts were opened for non-residents based on files delivered at Beirut International Airport by associates of Bachar Kiwan, a controversial figure prosecuted across Egypt, Bahrain, and the Comoros for his role in the economic citizenship scandal[14].

This compromised environment is highly relevant to the target's asset-tracing profile. The Mauritius VAT registry notes the presence of "B.F.C. ELYBUX & CO" (VAT No. 31006309), indicating a regional financial clearing corridor that links Mauritian and Comorian banking networks[8].

For an operator like Gouranna, who specializes in company setup and financial licensing, these weak links in regional banks like BFC Comoros provided the necessary infrastructure to move capital out of the Comoros during his litigation with Exim Bank, avoiding judicial freezes[2].

Offshore Shell Dissolutions and Administrative Suspensions

As creditors advanced their recovery efforts in East Africa, the target shifted his focus to more protective jurisdictions, primarily the United Arab Emirates and the British Virgin Islands[2].

Operating from Office 2806, Regal Tower, Business Bay, Dubai, **IBG Consulting** actively markets services in corporate structuring, offshore bank account opening, and corporate liquidations[15].

However, regulatory records reveal a stark contradiction between the firm's compliance marketing and its own corporate standing.

The BVI regulatory gazette listing for **IBG Consulting Limited** (No. 1777866) on November 19, 2021, points to an administrative suspension or striking-off under the BVI Business Companies Act[7]. Under BVI law, such listings typically result from a failure to pay annual licensing fees, maintain a registered office, or appoint a licensed registered agent[7].

This administrative suspension occurred just weeks before the CCJA issued its final judgment against Gouranna in January 2022, suggesting a coordinated effort to abandon compromised offshore vehicles and transfer operational capital to more secure UAE free zones, such as Ajman or the Sharjah Media City (SHAMS)[7].

The pattern of rapid corporate setup, debt accumulation, and subsequent abandonment is visible across multiple jurisdictions.

[2014: Judgments 11/14 & 12/14 against IGC Morine in Comoros]

[2016: Real Estate Foreclosed by Exim Bank Comores]

[2021: BVI Striking-Off / Suspension of IBG Consulting Ltd]

[2022: CCJA OHADA Supreme Court Rejects Gouranna's Appeal]

[2024: Dissolution of nominee-directed MARAVILLOSO LTD in UK]

This sequence illustrates a professional approach to asset protection. Liquid assets are systematically drained from entities facing legal threats, while the real estate holdings of those entities are left to be foreclosed upon, leaving creditors with illiquid, depreciated property while the operational capital continues to route through active structures in Dubai[2].

Strategic Intelligence Recommendations and Asset Recovery Pathways

To pierce the protective corporate structures established by Ibrahim Gouranna and recover outstanding obligations, creditors must deploy a multi-jurisdictional strategy that addresses his offshore holding layers, nominee arrangements, and family networks[1].

Piercing the BVI and UAE Corporate Veil

Because IBG Consulting (Dubai) operates as the primary revenue-generating entity, investigators should leverage the January 2022 CCJA judgment to petition the Dubai courts for recognition and enforcement[2]. Under the civil procedure rules of the UAE, foreign judgments can be enforced if reciprocal treaties exist or through the DIFC Courts, which offer a common-law gateway for global enforcement.
Simultaneously, a formal disclosure demand should be served on the BVI registered agent responsible for IBG Consulting Limited (No. 1777866) to obtain the transaction ledgers and bank accounts linked to its companion entity, Retreat Mauritius Limited (No. 1412228), which likely holds title to real estate assets in Mauritius[7].

Target Nominee Depositions and Forensic Banking Audits

The identification of Gouranna Ibrahim Hachim (DOB: August 1998) as a Malaysia-based nominee directing UK shells like MARAVILLOSO LTD highlights a critical vulnerability in the target's network[1]. Investigators should:

- Initiate discovery actions in Malaysia and the UK to trace the bank accounts used by MARAVILLOSO LTD during its active phase[1].
- Target the transactions of David Gouranna's Fish Whisperer Ltd in Mauritius to determine if commercial fishing vessels or maritime assets have been acquired using funds diverted from the Comoros[5].
- Audit all clearing transactions routed through BFC-linked channels in Mauritius (specifically B.F.C. ELYBUX & CO) to map historical capital transfers executed during the Exim Bank litigation[6].

By linking the Comorian supreme court judgment with the administrative suspensions in the BVI and nominee dissolutions in the UK, creditors can present a compelling case of systemic asset hiding[1]. This provides a strong basis for seeking worldwide freezing orders (WFOs) against Ibrahim Gouranna and his corporate shell network[1].