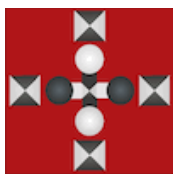


WHITE PAPER



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RAISING CAPITAL FOR *AFRICAHEAD*

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“Altruism” and “pity”, can be used synonymously. In my view the nouns are miles apart. Non-profit organisations, being vehicles of pity and altruism, are the results of utilitarian maximum-profit-per-individual (*empipi-i*). It is part of the same system, which should change.

Nietzsche opposed pity as follows:

What good is pity! Is pity not an effect of sacrificing the-good? (1997: 7)

Rousseau promoted pity as follows:

"It is therefore certain that pity is a natural sentiment, ... it is this pity which, instead of that sublime maxim of argumentative justice, Do to others as you would have others do to you, inspires all men with that other maxim of natural goodness a great deal less perfect, but perhaps more useful, Consult your own happiness with as little prejudice as you can to that of others." (2004:21)

INTRODUCTION

The over the counter Initial Token Offering (ICO) referred to in this White Paper started on 14 August 2018. No tokens have been sold to date. The White Paper will be refined until the first token is sold.

Moiom Close Corporation (*Moiom*) t/a *Africahead*, registered in South Africa (reg nu: 1999/054573/23), plans to raise 500'000 USD value with *ipparts* (intellectual-property-parts). It is also planned to raise additional capital, over and above the 500'000 USD value, by finding investors for a private placing of equity and *intequity* (refer to explanation below). The Close Corporations Act of South Africa, is a governing document. Close Corporations can be compared to private companies with few shareholders.

Equity is represented by ZAR, registered at the Company and Intellectual Property Commission (CIPC) of South Africa.

480'000.00 *Africahead Ipparts (AFA)* tokens, with 2 decimal places were formed on the Ethereum network. The *Ipparts* do not represent equity. Only 48'000'000 *ipparts* in total were authorised. The 48'000'000 *ipparts* (480'000 Erc20 tokens) will represent 48% of *Africahead's* brand value when all of it has been issued. The tokens are held in trust by *Africahead* and will be issued as and when capital is needed. Currently around 25'000 *AFA* represent the 48% of the *Africahead* brand.

New words and definitions:

Intequity means capital of ideas, and in this white paper it represents investments, prioritized for payback according to date of formation. The earlier investments are prioritized, if investors require *intequity* back. *Intequity* does not carry interest. *Intequity* and equity are invested in together. If *intequity* is paid back, a portion of equity is kept. I, for example, invested about 614'501 ZAR in *Africahead*. 614'401 ZAR is *intequity* and 100 ZAR is equity. When *Africahead* repays the 614'401 ZAR to me, my equity investment of 100 ZAR will decrease, not representing 100% of the equity anymore, if others' equity:*intequity* financed the repayment.

Ipparts, the word, was derived from the words intellectual-property-parts. An *ippart* is 0.01 of an Erc20 *AFA* token on the Ethereum network. Issued *ipparts* are 'shares' in 48% of the brand value of *Africahead*.

The brand value of *Africahead* is made up i.e. of goodwill, copyrights (especially on the *Africahead* mark and *Intequinism*) and transacting marks. These brand assets are not recorded on the balance sheet of *Africahead* as prescribed by International Accounting Standards, to not-do. When the first *ippart* is issued to an outside party, a cession of the brand assets to *Moiom* will become effective. Currently the brand value of *Africahead* vests at me personally, because I formed the assets. *Africahead* never paid me a salary.

PURPOSE AND PLANS FOR THE CAPITAL RAISED

Fiat currency, Ethereum (ETH) and Bitcoin (BTC); will be used for the following:

- Repaying 614'401 ZAR *intequity* or part thereof to me.
- Salaries to form a team.
- Developing *ipparts* further and developing a Decentralized *Ipparts* Exchange on the Ethereum Network, 'utilizing' the economic theory of *Intequinism*. The Exchange will raise capital for startup businesses by selling tokens backed by goodwill and copyrights. The Quantity Theory will primarily be used to value these tokens.
- Expanding and developing the business of *Africahead* in publishing. The websites africahead.co.za and fonetones.co.za will be developed further. My philosophy called *Intequinism*, which is currently the main product of *Africahead*, will be marketed.
- Depending on the amount raised, the formation of another cryptocurrency token on a fast network will be considered. This token will be a utility token, being solely money, without backing by assets. The Supply/Demand theory will be more relevant than at *ipparts*. Development will therefore be more capital intensive.
- Financing Divided Party (DiP) for the 2019 general elections in South Africa with maximum 1'000'000 ZAR for marketing, and the election deposit, for at least one candidate on the national ballot paper.
- *Africahead* must become a big business. The capital will be used to develop the *Africahead* brand for diversified business, with *Intequinism*, the foundation.

- If any capital is not used directly, *Africahead* will invest conservatively. Investments in certain new ventures are deductible for taxation in South Africa. Such investments will be considered, if new capital is not used by *Africahead's* own projects.

BACKGROUND

Moiom was registered during 1999 as a trading business. The plan was then to trade between The People's Republic of China and the South African Development Countries. Importing new value-for-money motorcycles from China to Cape Town seemed like a good business idea to start with, because at the time all motorcycles were imported to South Africa from First World countries, and no motorcycles were manufactured in South Africa. South Africa's public transport system was then worse than today. Chinese motorcycles are currently sold, not by *Africahead*.

I negotiated a wholesale distribution agreement with Hongdu of China during 2001. A sales network was available to use in South Africa. Around the same time the 11 September World Trade Centre attack happened in the USA, and shortly after that the ZAR halved in value. The purchase prices with ZAR, of the motorcycles, doubled, due to the depreciation of ZAR, whilst my cash amount (ZAR) stayed the same. I decided to abandon the venture, because others in the motor vehicle industry, were not interested to invest in the venture. Risky entrepreneurship was another reason to abandon the venture. I gave myself that one chance to try entrepreneurship. Outside forces however kept me in the entrepreneurial field.

At the time I was rebellious. Whilst traveling and working abroad from 1996 to 1999 I saw South Africans were paying more for consumer goods than people in First World countries. Overheads were lower in South Africa than First World countries. I thought South Africans were charged exorbitant prices. Maximum-profit-per-individual (*empipi-i*) did not interest me, primarily because I did not want to pity others with donations, therefore I planned to sell the motorcycles for no profit, after paying good salaries. By "good" I mean reasonable; not too high; not too low. I thought then, 4 million ZAR a year would be a reasonable salary to a "business man" who successfully starts the planned business. I did not realize then, what the idea meant to the current capitalist system. Almost all business and activity in the current capitalist system are dependent on *empipi-i*. Non-profit institutions are keeping *empipi-i* in place, because 'they' are dependent on it. If businesses in general did what I planned, the capitalist system would have to change. Secular Governments would have to take on more responsibilities with regard to societal needs, because *empipi-i* won't finance non-profit organisations. Power structures would have to change. Idolatry is very pervasive in economies world wide. Buddha and Jesus opposed idolatry, yet idols were made of them. The ideas of a messiah is inherently idolatrous, and it relates to *empipi-i*, pitying and donating. In the West and Middle East, most others, and in the East, many others, are idolators, who influence economic actions, especially with regard to development methodology. Financial insecurity relating to development work and unemployment, partly caused the philosophy called *Intequinism*.

The world will be a better place if Secular Governments take on more societal responsibilities, whilst replacing non-profit "foundations". Therefore *Africahead* exists on a non-profit basis, without any will to establish a "foundation". *Intequinism*, which considers profits and prophets, has an impact on valuations, which I will address later in this white paper.

After abandoning the motorcycle venture I moved to Stellenbosch and started to look for work, but did not find work. Around 2002 I thought of the *Africahead* brand, whilst thinking about traveling, and looking at a map of Africa in a Lonely Planet travel guide. The idea started with the words Africa Horse but later changed to *Africahead*. Africa Dragon was another name I thought of. Important ideas with regard to *Africahead* include a swivelled mirror image. South Africa's authorities registered a swivelled mirror image as a trademark around 2008. China's authorities would not register a trademark because a swivelled mirror image did not differ enough from the usual map image, they opined. The Chinese view was confirmed with recent inside out views of the globe, from where mirror images of Africa are seen on television.

From the time the *Africahead* idea originated I worked on developing it. First by placing advertisements of the image in newspapers and then by establishing *Africahead* on the Internet with a website (africahead.co.za). I also used the brand image on products.

Financial Position of *Africahead* on 28 February 2018

	ZAR		ZAR
Bank	8'093	Equity	100
Receivables	3'004	Assessed loss	(603'400)
Depreciated assets	4	<i>Intequity</i> (Note 1)	614'401
	<u>11'101</u>		<u>11'101</u>

Note 1: This amount was financed by me from 1999 to current and will be repaid to me from the capital raised. It was called a loan in the financial statements before; the reality is, it is not debt. No interest was ever charged on the amount, because I did not want to increase the burden on *Africahead*. Refer to the section below about equity and *intequity*.

THE FUTURE

The structure of *Africahead* after completion of the capital restructuring, will be different than most other businesses. A distinction between the role of *ipparts* and that of equity:*intequity* will exist.

The holders of *ipparts* will use their opinions 'over' the market, to value the *Africahead* brand, showing their appreciation or not of the work done by *Africahead*. Their views will be based on the good, *Africahead's* business decisions bring to the whole of society. They will eventually do this by trading *ipparts* on an *Ipparts Exchange*. All values changes will be reflected in changing values of the *ipparts*. No interest or dividends will be applicable at *ipparts*.

The holders of equity and *intequity* will, to the best of their ability, manage the assets of *Africahead*, primarily for the good of all human beings internationally. All human beings are relevant in the sense of not-doing. The view is not of doing good to all human beings. The view is of not-doing evil to all human beings, which can be done because not-doing is 'nothingness'.

Although the initial objective, will be to grow the publishing business, *Africahead's* focus could change to diversified business, if enough capital becomes available. Currently, others close to fiat currencies, have too much economic control, they misuse, to favour themselves *untequibly*. It causes inequitable economic circumstances, and is partly the reason cryptocurrencies developed, making the formation of money more democratic. Electronic tokens are changing, to buy consumer goods with, instead of primarily being investments and transporters of fiat currencies.

Ideally *Africahead's* equity will never be listed on a stock exchange because of the *empipi-i* utilitarian philosophy, relevant at stock exchanges. The *ipparts*, represented by the brand, will have a similar purpose as shares on a stock exchange. The main difference is, stock exchanges supply capital to maximum-profit businesses, due to partly, minority shareholders, demanding maximum-profit in the form of dividends and interest. *Africahead* is a non-profit business, but not an ordinary non-profit, financed for pity from *empipi-i*. Human dignity will not be infringed upon, due to valuing not-doing evil, in an *intequinist* sense. The not-doing envisaged here is not-profiteering.

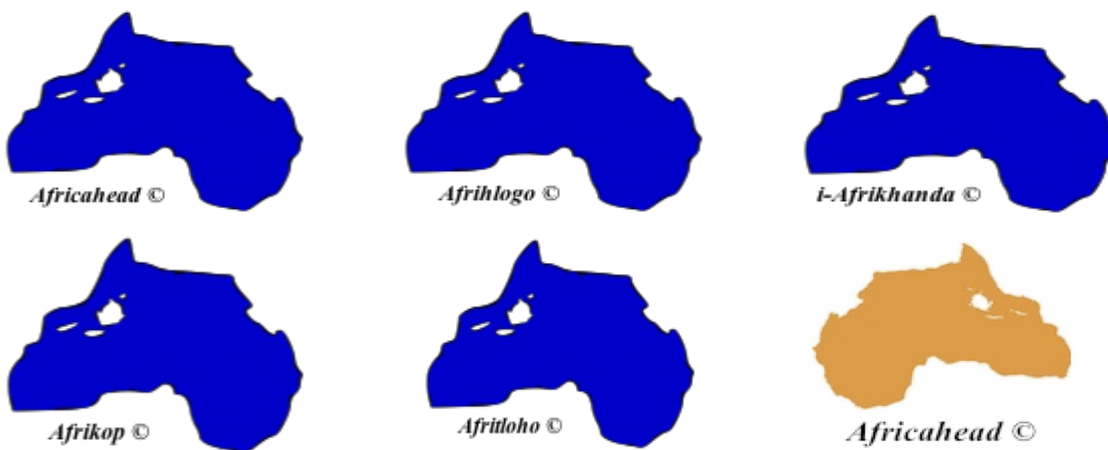
The Balance Sheet of *Moiom* t/a *Africahead* could look roughly as follows after selling *ipparts*.

Financial Position of *Africahead* after the ICO

	ZAR		ZAR
Bank	8'093	Equity	100
Receivables	3'004	Assessed loss	(603'400)
Depreciated assets	4	<i>Intequity</i> (Note 1)	614'401
Fiat Currencies in bank	3'750'000	<i>Ipparts</i> : Fiat Currencies	1'500'000
Cryptocurrencies	3'750'000	<i>Ipparts</i> : Cryptocurrencies	6'000'000
	7'511'101		7'511'101

COPYRIGHTS

Copyright law protects the use of the word *Africahead* with the map image of Africa in the unique combination until 30-50 years after my death. The copyright exists according to the Berne Convention in most countries. Examples of the mark are as follows in different languages:



Other copyrights to books etc. are uncertain. From the time *Moiom* was registered, many infringements on my privacy took place. Many ideas were appropriated from *Africahead*, and implemented. New words were hijacked and used for business names. “*Intequity*” and “*fonetones*” are the best examples. The rate at which the two new words were multiplied for business purposes, must have something to do with the clauses in Constitutions and Acts of Labour, which protect the imparting of ideas as 'human' right. In context, Rousseau's philosophy which influenced utilitarian constitutions is comprehended with the negative effect it had. When people are “forced to be free”, they do not have human dignity. The constitutional clause about imparting of ideas, divides citizens among humans with uncalled for rights, and human beings who are called creators by some and creatures by others.

The effective protection of copyrights, newly raised capital at *Africahead* could cause, will serve as balancing effect against hermeneutic religious and academic practices. I have seen how hermeneutic practices rob philosophers, if they do not accept utilitarian philosophy. To use extreme examples, comprehending how hermeneutics work, reference can be made to Buddha, Socrates and Jesus. I do not believe they wrote nothing.

"The disciplines of austerity and contemplation Gautama had taught were now increasingly confined to a minority of orthodox Buddhists, the followers of *Mahayana* winning conversions

among the masses. One sign of this was the proliferation in the first and second centuries AD of statues and representations of the Buddha, a practice hitherto restrained by the Buddha's prohibition of idol-worship." (Roberts 1995: 417)

"It was at Athens, too, that public opinion was convulced [sic], on the eve of the Sicilian Expedition, by the mysterious and ominous mutilation of certain public statues, the 'Hermae', or busts of Hermes. The disasters which followed were attributed by some to this sacrilege. Socrates the Athenian philosopher who became, thanks to his pupil Plato, the archetypal figure of the man of intellect, and left as a maxim the view that 'the unexamined life is not worth living', offended the pieties of his state and was condemned to die for it by his fellow-citizens; he was also condemned for questioning received astronomy. It does not seem that similar trials took place elsewhere, but they imply a background of popular superstition which must have been more typical of the Greek community than the presence of a Socrates." (Roberts 1995: 193)

Hermes Trismegistus (the Egyptian "god" Thoth) personifies the idolatrous practices of hermeneutics.

Ideas are common property according to the law. Socrates and other philosophers said 'gods' and 'goddesses' are honest, and have good ideas. It affected development of ideas in relation to religion and philosophy, as well as consequential capital values, ownership and power.

VALUATION OF *AFRICAHEAD*

Africahead is a non-profit business, therefore a normal valuation based on cash flows does not give the real value. *Africahead* has an assessed taxation loss of 575'589 ZAR, I financed, because, for the last 18 years, ideas I thought of have been appropriated and developed by groups with much better networks and access to capital than *Africahead*.

Relevant *Africahead* assets are two websites, africahead.co.za and fonetones.co.za. Copyrights on books, other writings, words, artworks etc., are also relevant but difficult to value. The word *fonetones* was not used on the Internet before I registered the *fonetones* website. After registration of fonetones.co.za, use of the word on the Internet strangely multiplied. The same happened with other words I used for research and marketing. *Intequity*, *honery* and derivatives of *intequity*, like *Intequinism* and *intequibly*, were also not used on the Internet, before I used the words. The use of the word *transacting* also strangely multiplied in use recently, after I started to use it on the Internet, due to my unpleasant trading experience. Copyrights for valuation purposes, settle at me until *Africahead* is financed from outside sources as well. If capital is raised according to this White Paper, third parties will be relevant, because the *Africahead* transacting mark and other copyrights are parts of the proposal, and shall be finally ceded to *Moiom t/a as Africahead*. The proposal includes all the books *Africahead* published, and all other work of me I may claim.

That begs the question. How should *Africahead* be valued? In my view most of the value currently relevant for this proposal is in the *Africahead* transacting mark, which consists of the word *Africahead*, with the map image of Africa. The *Africahead* transacting mark is valuable, because it is easily remembered and has educational value. Nigeria, for example, is the larynx of *Africahead*, and Lake Malawi a tearing. Copyrights on the philosophy *Intequinism*, and references to other words, used extensively on the Internet, I "coined", also have value.

I have worked on development for *Africahead* for the last 18 years, and it costed 614'501 ZAR and much heartache. Establishing the *Africahead* brand further in publishing, makes sense, because the word *Africahead* has a connotation with authority, well suited for publishing works of authors. In a cash flow sense, savings in advertising costs will exist, because repeated advertising is not required to make the brand memorable. Currently *Africahead* Publishing, primarily markets my philosophy called *Intequinism*. I think copyrights on the books about *Intequinism* are valuable, because *Intequinism* is a unique synthesis with good ideas/values. *Intequinism* rejects idolatry, in line with Jesus's and Buddha's teachings. God are all living honest loving human beings plus Logos. Logos

refers to Heraclitus' word, used in Christianity as well. This definition for God is more realistic, and has never before been officially posited, by any philosophy or religion, as far as I know. The definition is a scientific definition, supported by faith in God, with long term sustainability an objective. *Intequinism*, with its economic theory, relating to philosophy and religions, makes sense of current economic disruption, especially with regard to development methodology and printing of money. Values of copyrights exist, for new words used, and books written; putting a value on it is difficult. Knowing about those circumstances however influences valuations.

Guessing is relevant. It is not possible to mathematically put a value on *Africahead*. Gut feel is important. The *Africahead* brand will be valuable in future, no matter what happens, therefore investors will get a good return on investment.

Non-profit philosophy is a reason, the brand is valuable. Prophets opposed *empipi-i* by promoting pity and donations, to make good for others' exorbitant profiteering. A revolution is happening in capitalist and previously communist economies currently, with regard to valuations, values and capital. Non-profit businesses will replace profit businesses, because it is an established idea of capitalism that optimum value-for-money products replace older ones. Businesses, which sell products with superior price/quality ratios, will replace current *empipi-i* businesses. Price is an important aspect of the equation. *Empipi-i* businesses cannot compete, and overpaid management/shareholders, pushed product prices up too high. It partly necessitated recent customs increases on imports from China to the USA, because Western products are too expensive in relation to products from China. Clearly the causes are exorbitant living standards, different levels of financial security, and costs thereof.

A final thought about the value of brands. A South African university's brand was valued at 500 million ZAR. That proves brand values exist at non-profit corporations.

PROPOSAL FOR IPPARTS

The proposal herewith is for *Africahead* to monetize 48% of its brand value by selling it to future electronic currency holders. *Ippart* holders will have the right to benefit from a rising brand value, and to transact with *AFA* tokens on the Ethereum exchanges, as *Africahead* grows. Investments in the *Africahead* brand will be a new type of investment, in synch with new developments regarding capital. 25'000 *AFA*s are offered, to raise 500'000 USD value. 20'000 *AFA*s are offered at a price of 25 USD per *AFA*. The other 5'000 *AFA*s are set aside to pay for services during this Initial Token Offering (ICO). A private placing of equity: *intequity* is a separate matter, yet, can be considered.

The first step is to sell *ipparts*, to raise capital. The *ipparts* are electronic Erc20 tokens. Billions are raised currently in seconds on the Internet with cryptocurrency tokens, partly because of the revolutionary spirit against fiat currencies. The main stream ICO market is different from this low budget ICO. Low budget ICOs could be good value-for-money. Let's say hypothetically the *Africahead* brand is currently worth 2 million USD. Then the *ipparts*' 48% share in the brand, is currently worth about 1 million USD. *Ipparts* are offered for 500'000 USD value, which is half the hypothetical value.

Raising capital shall increase the value of *Africahead*, shall increase the value of *ipparts*.

Once 25'000 *AFA*s will have been issued or 500'000 USD will have been raised, whichever happens first (the event), the ICO will close. Once the first *ippart* of *AFA* is sold, 25'000 *AFA* will represent 48% of the *Africahead* brand. During future Token Offerings, existing holders of *AFA* at the time, will have options to buy newly issued *AFA* first.

The risk of theft of tokens is on token holders, whilst considering, according to the law, stealing things does not transfer ownership.

SECURITIES LAW

Some cryptocurrencies are under scrutiny for possibly being securities, which complicates the issue of electronic tokens. As far as I know, securities law is only applicable at profit corporations. Investors who are interested in this proposal, should ascertain whether the proposal is in accordance with the law. As far as I know, it is in accordance with the law, because *Africahead* is not an *empipi-i* business, where securities are applicable. The issue of *AFA* is about goodwill and copyrights, which may not be capitalized, unless sold. This proposal is in the spirit of the current capital revolution. Paying for a legal opinion however is not possible, due to the low ICO budget. My own experience and education as chartered accountant and philosopher, working in merchant banking, financial management, entrepreneurship and academia, for 28 years, give my opinion value.

EQUITY AND INTEQUITY

The equity portion in *Moiom* is nominally small (100 ZAR), because of the high risk of venture capital business. The purpose, equity investments have, is to determine voting rights and to carry value. The nominal value of equity is 100 ZAR but it does not reflect the real equity value of *Moiom*. The 614'401 ZAR balance, of the current investment in *Africahead* is not debt, because debt is a burden on a startup venture. As part of my research, in relation to *Africahead* and Accounting for ideas, I started to use the word *intequity* (capital of ideas) for the 614'401 ZAR, I invested in *Africahead*. *Intequity* functions not like debt. Investors in *Africahead*, with equity and *intequity*, have rights to receive their *intequity* back, in line with the dates they made investments. I invested in *Africahead* first, therefore I am first in line to receive my 614'401 ZAR *intequity* back. I am not entitled to interest on the amount though. The same will apply to new investors, in line with the dates they invest. Note though, if *intequity* is paid back from a new *intequity* investment, the equity holding decreases. *Intequity* can be compared to debt, secured according to date of investment, without interest. Debt is not linked to equity. *Intequity* is more favourable to borrowers than debt, because interest of debt, favours lenders above borrowers. Lenders may liquidate borrowers and convert their debt to equity. *Intequity* holders may not liquidate *Africahead*. If they want their *intequity* back during bad times, they have to wait for the next *intequity* investor, who will finance the repayment. *Africahead* is thus protected against lending for interest, through which 'good' start-ups are destroyed, and intellectual property, sometimes appropriated for a pittance, by converting debt to equity.

The *ipparts* cannot be called *intequity*, because it is not repayable by *Africahead*, according to law. It will have to be traded in the market to receive investments back. The Ethereum network charges transfer fees in their own currency (ETH).

Equity and related *intequity* investments will depend on negotiations. The equity parts are registered at the Companies and Intellectual Property Commission (CIPC) of South Africa.

RISK PROFILES FOR INVESTORS

Risk theory is not altogether realistic. When it is argued, higher risk investments warrant the-higher return or the-higher loss, all other aspects are excluded from reason. The effect of *intequity*, protecting *Africahead* against lenders, is not considered by risk theory. Risk is regarded as the essential determining factor of returns on investments, with dialectical philosophy. According to modern non-reductionist philosophy, it is irrational to identify risk as an essence, because an essence does not exist. It also raises the question; is the highest or lowest risk good or evil, or is a mean relevant? Do deceivers or do the-honest take the lower risk? It is a difficult philosophical question. I think deceivers in the middle, take lower risk than the-honest, yet get higher returns. It supports my view that risk theory is not realistic. Profit is not primarily determined by risk, according to my experience, not primarily by anything, for that matter. If profit is essentially

determined by risk, the richest are the biggest criminals, and risk theory is a crime.

Taught traditionally, equity represents the highest risk investment at venture capital business. Debt capital represents the second highest investor risk. *Intequity* represents risk between equity and debt, because it does not accrue interest like debt. *Intequity* investors may not liquidate an investee. *Intequity* investors share in the rise of 52% of the brand value, through their equity holdings, even after they required *intequity* back.

Where should investments in *ipparts* be placed on a risk chart? *Ipparts* represent the highest risk investment in *Africahead* currently, partly because of the revolutionary ideal it represents. Probably therefore, when capital planning is done, and electronic tokens are issued, the highest return could go to *ippart* investors. Many aspects have to be considered. Currently cryptocurrencies see high demand from some, because of block chain technology, which lower the risk, but often no assets back crypto tokens, which increases the risk. 2'500'000 *Ipparts* (25'000 *AFA*) will back 48% of the *Africahead* brand, from the time the first *ippart* is sold. Revolutionary hopes about better futures, based on new blockchain technology, cyclically, cause a high demand for crypto tokens. Heuristic methodology, will partly determine the future and “hermeneutics” will study heuristics, hopefully without perverse actions, like currently.

It will be good to see views about these questions and opinions. On the Promotions page of *Africahead*'s website, many channels for communication are given. Direct communication by email and telephone is also possible.

CONTACT DETAILS

More contact details to discuss this proposal can be found at africahead.co.za. Practicalities about this proposal is available on the website.

PERMISSION TO ACCESS WEBSITES

Investors who are genuinely interested in this proposal may access africahead.co.za and fonetones.co.za and make downloads without paying, where possible. Future development of the websites by web developers will prohibit this possibility. New blockchain technology could be used in future to ship and shape books, *fonetones* etc.

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Sincerely,



Marquard Dirk Pienaar, B.Acc (Hon), M.Phil (Philosophy)