| Deemed cost as on January 1, 2016           | 44.40 | 59.26 | 103.66 |
|---|-------|-------|--------|
| Additions                                   | 18.01 | -     | 18.01  |
| Gross carrying amount as on December 31,    | 62.41 | 59.26 | 121.67 |
| 2016  |       |       |        |
| Accumulated Amortisation                    |       |       |        |
| Balance as at January 1, 2016               | 41.69 | 51.83 | 93.52  |
| Amortisation charge for the year            | 3.68  | 1.24  | 4.92   |
| Closing accumulated depreciation as at      | 45.37 | 53.07 | 98.44  |
| December 31, 2016                           |       |       |        |
| Net carrying amount as on December 31, 2016 | 17.04 | 6.19  | 23.23  |