

Notes to consolidated financial statements for the year ended March 31, 2018

4. Intangible assets

INR Crores

	Goodwill*	Other Intangible Assets											Intangible asset under development	Total (Excl. Goodwill)	
		Data Access Fees	Product Registrations	Product Acquisitions	Task Force Expenses	Software/License Fees	Customer Contracts	Brands/Trade Marks	Non-compete agreements	Trade Secrets	Right to Use	Germplasm			
Cost															
At 1 April 2016	417	209	2,795	645	22	56	420	301	22	18	-	256	172	4,916	
Additions during the year	-	-	280	99	-	7	-	2	-	-	-	-	156	544	
Deductions during the year	-	(91)	(287)	-	-	-	-	-	-	-	-	-	-	(378)	
Transfer/Capitalised	-	-	-	-	-	-	-	-	-	-	-	-	(174)	(174)	
Foreign Exchange Adjustment	2	(2)	(79)	(2)	-	(1)	16	(2)	-	-	-	-	5	(65)	
At 31 March 2017	419	116	2,709	742	22	62	436	301	22	18	-	256	159	4,843	
Additions during the year	-	1	239	-	-	8	-	-	-	-	3	-	187	438	
Deductions during the year	-	-	(18)	-	-	-	-	-	-	-	-	-	(112)	(130)	
Reclassification	-	-	20	-	-	(2)	-	(19)	-	-	-	9	-	-	
Foreign Exchange Adjustment	13	(7)	180	5	-	4	(4)	-	-	-	-	-	(5)	173	
At 31 March 2018	432	110	3,130	747	22	72	432	282	22	18	3	265	229	5,324	
Amortisation															
At 1 April 2016	-	208	2,171	257	11	45	385	269	21	11	-	209	-	3,587	
Amortisation for the year (Note 25)	-	1	250	44	3	5	28	13	-	2	-	12	-	358	
Amortisation on disposals	-	(91)	(285)	-	-	-	-	-	-	-	-	-	-	(376)	
Foreign Exchange Adjustment	-	(3)	(65)	(1)	-	(1)	15	(1)	1	-	-	1	-	(54)	
At 1 April 2017	-	115	2,071	300	14	49	428	281	22	13	-	222	-	3,515	
Amortisation for the year (Note 25)	-	1	243	50	3	5	6	4	-	3	-	10	-	325	
Amortisation on disposals	-	-	(13)	-	-	-	-	-	-	-	-	-	-	(13)	
Reclassification	-	(7)	14	(7)	-	(2)	-	-	-	-	-	21	-	19	
Foreign Exchange Adjustment	-	(1)	142	2	(1)	5	(3)	(19)	-	1	-	-	-	126	
At 31 March 2018	-	108	2,457	345	16	57	431	266	22	17	-	253	-	3,972	
Net book value	432	2	673	402	6	15	1	16	-	1	3	12	229	1,360	
At 31 March 2018	419	1	638	442	8	13	8	20	-	5	-	34	159	1,328	
At 31 March 2017															

INR Crores

Net book value	Year ended	
	March 31, 2018	March 31, 2017
Goodwill	432	419
Other intangible assets	1,131	1,169
Intangible assets under development	229	159
Total	1,792	1,747

*Goodwill is tested for impairment on an annual basis and whenever there is an indication that the recoverable amount is less than its carrying amount based on a number of factors including business plan, operating results, future cash flows and economic conditions.

The Group generally uses discounted cash flows method to determine the recoverable amount. These discounted cash flow calculations use five-year projections that are based on financial forecasts. Cash flow projections take into account past experience and represent management's best estimate about future development.