

Standalone Statement of cash flows for the year ended March 31, 2018

4. Intangible assets

INR Crores

	Other Intangible Assets										Intangible asset under development	Total
	Goodwill*	Data Access Fees	Product Registrations	Product Acquisitions	Task Force Expenses	Software/ License Fees	Brands/ Trade Marks	Technical Knowhow	Germplasm			
Cost or valuation												
At March 31, 2016	3,704	97	167	603	23	21	63	11	13	19	4,721	
Additions	-	-	17	-	-	4	-	-	-	10	31	
Transfer/capitalised	-	-	-	-	-	-	-	-	-	(6)	(6)	
At March 31, 2017	3,704	97	184	603	23	25	63	11	13	23	4,746	
Additions	-	0	8	-	-	4	-	-	-	17	29	
Disposals	-	-	-	-	-	0	-	-	-	-	0	
Transfer/capitalised	-	-	-	-	-	-	-	-	-	(1)	(1)	
At March 31, 2018	3,704	97	192	603	23	29	63	11	13	39	4,774	
Amortisation												
At March 31, 2016	370	94	92	238	11	12	56	10	7	-	890	
Amortisation (refer note 27)	369	0	26	41	3	4	6	0	1	-	450	
At March 31, 2017	739	94	118	279	14	16	62	10	8	-	1,340	
Amortisation (refer note 27)	370	1	22	40	3	4	0	-	0	-	440	
At March 31, 2018	1,109	95	140	319	17	20	62	10	8	-	1,780	
Net book value												
At March 31, 2018	2,595	2	52	284	6	9	1	1	5	39	2,994	
At March 31, 2017	2,965	3	66	324	9	9	1	1	5	23	3,406	

INR Crores

Net book value	Year ended	
	March 31, 2018	March 31, 2017
Goodwill	2,595	2,965
Other intangible assets	360	418
Intangible assets under development	39	23
	2,994	3,406

*Goodwill arising on Amalgamation

Goodwill includes goodwill arising on amalgamation of Advanta Limited fully described in note 45 of the financial statements.

Goodwill is tested for impairment on 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 recoverable amount is determined based on higher of value in use and fair value less cost to sell.

The Company 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 managements' best estimate about future developments.