

4. Capital work in progress

All amount in Indian Rupees in crores, except as stated otherwise	
Capital work in progress	
Gross carrying value	
As at February 19, 2019	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	37.86
Additions	79.28
Capitalised during the period	(60.45)
As at December 31, 2019	56.69
Additions	81.45
Capitalised during the year	(105.78)
As at December 31, 2020	32.36

5. Goodwill and other intangible assets

All amount in Indian Rupees in crores, except as stated otherwise				
Other intangible assets				
	Goodwill	Technical Know-how fees	Capitalised Software	Total
Gross carrying value				
As at February 19, 2019	-	-	-	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	31.80	33.36	2.41	35.77
Additions	-	-	0.28	0.28
Disposals	-	-	-	-
As at December 31, 2019	31.80	33.36	2.69	36.05
Additions	-	-	0.78	0.78
Disposals	-	-	(0.02)	(0.02)
As at December 31, 2020	31.80	33.36	3.45	36.81
Accumulated amortisation / impairment				
As at February 19, 2019	-	-	-	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	-	22.18	1.17	23.35
Amortisation charge for the period	-	4.46	0.30	4.76
Disposals	-	-	-	-
As at December 31, 2019	-	26.64	1.47	28.11
Amortisation charge for the year	-	5.39	0.37	5.76
Disposals	-	-	(0.02)	(0.02)
As at December 31, 2020	-	32.03	1.82	33.85
Net carrying value as at December 31, 2019	31.80	6.72	1.22	7.94
Net carrying value as at December 31, 2020	31.80	1.33	1.63	2.96

Goodwill impairment testing

The carrying amount of goodwill as at December 31, 2020 and as at December 31, 2019 has been attributed to power grids business as a Cash Generating Unit ('CGU'). The Company tests whether goodwill has suffered any impairment on an annual basis. The recoverable amount of a CGU is determined based on value-in-use calculations which require the use of assumptions. The calculations use pre-tax cash flow projections based on financial budgets approved by the management. An average of the range of each assumption used as at December 31, 2020 and as at December 31, 2019 is mentioned below.

Growth rate	5% - 6%
Operating margins	6% - 13%
Discount rate	9% - 10%

The above discount rate is based on the Weighted Average Cost of Capital (WACC) which represents the weighted average return attributable to all the assets of the CGU. These estimates are likely to differ from future actual results of operations and cash flows.

Based on the above assessment, there has been no impairment of goodwill.