ANNEXURE B
INTANGIBLE ASSETS

	20% Auto-mation processes 2016 N$'000s	33.3% Externally purchased software licences 2016 N$'000s	0% Trade-marks 2016 N$'000s	Total 2016 N$'000s	20% Auto-mation processes 2015 N$'000s	33.3% Externally purchased software licences 2015 N$'000s	0% Trade-marks 2015 N$'000s	Total 2015 N$'000s
GROUP								
Cost								
Balance at beginning of the year	**10 971**	**11 960**	**9 000**	**31 931**	11 016	9 917	2 000	22 933
Disposals	**–**	**–**	**–**	**–**	(45)	–	–	(45)
Additions	**6 621**	**6 673**	**–**	**13 294**	–	1 151	7 000	8 151
Other movements	**–**	**–**	**–**	**–**	–	892	–	892
Balance at end of the year	**17 592**	**18 633**	**9 000**	**45 225**	10 971	11 960	9 000	31 931
Accumulated amortisation								
Balance at beginning of the year	**7 700**	**7 484**	**–**	**15 184**	5 447	5 992	–	11 439
Amortisation charges	**1 948**	**2 578**	**–**	**4 526**	2 253	1 492	–	3 745
Balance at end of the year	**9 648**	**10 062**	**–**	**19 710**	7 700	7 484	–	15 184
Carrying amount at end of the year	**7 944**	**8 571**	**9 000**	**25 515**	3 271	4 476	9 000	16 747
COMPANY								
Cost								
Balance at beginning of the year	**10 971**	**11 960**	**9 000**	**31 931**	11 016	9 917	2 000	22 933
Disposals	**–**	**–**	**–**	**–**	(45)	–	–	(45)
Additions	**6 621**	**6 673**	**–**	**13 294**	–	1 151	7 000	8 151
Other movements	**–**	**–**	**–**	**–**	–	892	–	892
Balance at end of the year	**17 592**	**18 633**	**9 000**	**45 225**	10 971	11 960	9 000	31 931
Accumulated amortisation								
Balance at beginning of the year	**7 700**	**7 484**	**–**	**15 184**	5 447	5 992	–	11 439
Amortisation charges	**1 948**	**2 578**	**–**	**4 526**	2 253	1 492	–	3 745
Balance at end of the year	**9 648**	**10 062**	**–**	**19 710**	7 700	7 484	–	15 184
Carrying amount at end of the year	**7 944**	**8 571**	**9 000**	**25 515**	3 271	4 476	9 000	16 747

Amortisation periods are reviewed at the end of each financial year. If the expected useful life of the asset differ from previous estimates, the amortisation period shall be changed accordingly. The amortisation charge is recognised in the operating expenses in the income statement.