Notes to the consolidated annual financial statements continued

for the year ended 30 September

	2015				
	Capitalised software Rm	Patents, trademarks, development costs Rm	Supplier relationships costs Rm	Customer relationships, order backlog Rm	Total intangible assets Rm
4. Intangible assets					
Cost					
At 1 October	1 044	134	1 060	118	2 356
Subsidiaries acquired	7	2	6	19	35
Other additions	141	23			164
Subsidiaries disposed	(15)				(15)
Other disposals	(32)	(30)		(14)	(77)
Other reclassification	(1)	(2)			(3)
Translation differences	39	1	168	3	211
At 30 September	1 183	128	1 234	126	2 672
Accumulated amortisation and impairment					
At 1 October	690	119	112	56	977
Charge for the year (note 20)	85	6	22	16	129
Subsidiaries disposed	(11)				(11)
Other disposals	(31)	(30)		(14)	(76)
Other reclassification		2	1	(1)	2
Impairment^^					
Translation differences	22	1	27	3	54
At 30 September	756	98	162	60	1 075
Carrying amount					
At 30 September	427	31	1 073	66	1 597
Less amounts classified as held for sale	(97)				(97)
Total group	330	31	1 073	66	1 500

^^The impairment in 2014 relates to the impairment of the intangible supply chain management solution built for Ellerines. As the company was placed into business rescue, the recoverable amount based on value in use was deemed to be nil with no future recoverability.

Notes to the consolidated annual financial statements continued

for the year ended 30 September

2014					2013				
Capitalised software Rm	Patents, trademarks, development costs Rm	Supplier relationships costs Rm	Customer relationships, order backlog Rm	Total intangible assets Rm	Capitalised software Rm	Patents, trademarks, development costs Rm	Supplier relationships costs Rm	Customer relationships, order backlog Rm	Total intangible assets Rm
951	150	946	107	2 154	695	140	723	64	1 622
		32	9	41	8		107	40	155
83	3			86	200	4			204
(5)	(6)			(11)	(4)				(4)
(5)	(14)			(19)	(1)				(1)
					4	1			5
20	1	82	2	105	49	5	116	3	173
1 044	134	1 060	118	2 356	951	150	946	107	2 154
519	127	74	35	755	419	104	40	10	573
86	9	27	20	142	70	17	24	25	136
(5)	(5)			(10)	(4)				(4)
(5)	(14)			(19)	(1)				(1)
						1			1
82	1			83		1			1
13	1	11	1	26	35	4	10		49
690	119	112	56	977	519	127	74	35	755
355	15	948	62	1 380	432	23	872	72	1 399
355	15	948	62	1 380	432	23	872	72	1 399

Notes to the consolidated annual financial statements continued

for the year ended 30 September

4. Intangible assets continued

Significant intangible assets

The group acquired intangible assets at an initial cost of R6.3 million, (2014: R32 million; 2013: R107.1 million) with indefinite useful lives.

A detailed breakdown of the carrying value of intangible assets with an indefinite life has been shown below.

Significant cash-generating units (CGUs)	Category/class of intangible assets	2015 Rm	2014 Rm	2013 Rm
Equipment Russia	Supplier relationship costs	**173**	141	126
Equipment South Africa	Supplier relationship costs	**277**	277	277
Equipment southern Africa	Supplier relationship costs	**583**	477	424
Other	Supplier relationship costs	**39**	32	
Total indefinite life intangible assets		**1 073**	927	827
Intangible assets with finite useful lives	Supplier relationship costs		21	45
Total carrying value		**1 073**	948	872

The above indefinite life intangible assets are tested annually for impairment, using the valuation techniques outlined in note 3.

The pre-tax nominal discount rate applied as well as the long-term growth rates applied to extrapolate cash flows have been shown below.

The pre-tax nominal discount rates applied are as follows:

Significant CGUs	Geographical location	Currency	2015 %	2014 %	2013 %
Equipment Russia	Russia	USD	**12.4**	12.9	12.2
Equipment South Africa	South Africa	ZAR	**16.2**	16.1	14.9
Equipment southern Africa	Rest of Africa	USD	**12.3**	9.9	8.8
Other	South Africa	ZAR	**15.2 to 15.4**	14.3	n/a

Long-term growth rates applied to extrapolate cash flows are as follows:

Significant CGUs	Geographical location	Currency	2015 %	2014 %	2013 %
Equipment Russia	Russia	USD	**2.0**	2.0	3.8
Equipment South Africa	South Africa	ZAR	**4.5**	4.5	4.5
Equipment southern Africa	Rest of Africa	USD	**2.0**	2.0	1.0
Other	South Africa	ZAR	**5.0**	5.0	n/a

Refer to note 3 for information regarding the other key assumptions used as well as detail on the valuation method applied in relation to the valuation of the cash-generating units.

The Equipment southern Africa, South Africa and Russia indefinite life intangible assets classified as supplier relationship costs are in relation to dealer agreements. The indefinite useful life is supported by Barloworld's long-standing relationship with Caterpillar Incorporated, (CAT) as the exclusive CAT mining equipment dealer in southern Africa and parts of Russia.